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No. 2778.—That from and after the 1st September 1868, the bi-color stamp (red and black), now in use, shall be exclusively employed for documents enumerated in Schedule B of Act XXVI of 1867, the documents in Schedule A of Act X of 1862 other than those for which adhesive stamps have been prescribed shall be on paper impressed with a bi-color stamp consisting of blue and black colors 850

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No. 1219 of 1867.—In part.—Cancels so much of G. G. O. No. 366 of 1867 as relates to the admission of Major (Brevet Lieutenant Colonel) H. Dinning and Lieutenant J. B. Chatterton to the Staff Corps 10

No. 1220 of 1867.—Refers to the alteration of rank in G. G. O. No. 411 of 11th April 1867, for Lieutenant Colonel H. Dinning, transferred to Staff Corps, read "Lieutenant Colonel H. Dinning (Staff Corps), removed from the list of Regimental Lieutenant Colonels" 10

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Assistant Secretaries to Government of India in the Military Department.

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No. 108 of 1868.—That Officers proceeding by Government Transports, on duty of a nature likely to render the use of camp equipage necessary, will, when practicable, be allowed free conveyance for such within the regulated scale (see G. G. O. No. 1129 of 1862) according to the Officer's rank, or as may be in each case specially ordered; necessity for taking camp equipage being decided by the authorities sanctioning the passage.

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Mar. 30th, No. 325.—Announces the death of His Highness Kristna Raj Wudayer Bahadoor, Knight, Grand Commander of the Most Exalted Order of the Star of India ... ...

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No. 1 of 1868.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 4, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd January 1868, and was referred to a Select Committee with instructions to make their report thereon in four weeks:—

No. 1 of 1868.

A Bill to amend the law relating to appeals in the Panjáb and its dependencies.

Preamble.

WHEREAS it is expedient to amend the law relating to appeals in the Panjáb and its dependencies; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Panjáb Appeals' Act, 1868."

Extent of Act.

2. This Act shall extend only to the Panjáb and its dependencies. It shall come into operation from the thirty-first day of March 1868, in regard to all appeals preferred after that day, and shall continue in force to the thirty-first day of March 1873.

Power of Chief Court to remove appeals.

3. The Chief Court of the Panjáb may, whenever it sees fit, remove and try any appeal falling within the jurisdiction of any Court subject to its superintendence.

Parts of Act No. VIII of 1859 and of Act No. XXIII of 1861 to take effect in Panjáb.

4. Sections three hundred and thirty-three to three hundred and thirty-eight (both inclusive), three hundred and forty to three hundred and fifty-seven (both inclusive), three hundred and fifty-nine to three hundred and sixty-six (both inclusive), and three hundred and seventy-two to three hundred and seventy-four (both inclusive) of Act No. VIII of 1859, and sections twenty-five to thirty-seven (both inclusive) of Act No. XXIII of 1861, shall take effect in the Panjáb and its dependencies, subject to the additions and provisoes hereinafter contained.

"Chief Court" to be read for "Sadr Court."

5. The sections of Act No. VIII of 1859 and Act No. XXIII of 1861 mentioned in the last preceding section, shall be read as if for "Sudder Court," the words "Chief Court" were substituted.

Appeals from Courts of original jurisdiction to superior Courts.

Second appeals.

6. Except when otherwise expressly provided in this or any other Act for the time being in force, an appeal shall lie from the decrees of the Courts of original jurisdiction to the Courts authorized to hear appeals from the decisions of those Courts. If the lower appellate Court shall have reversed or modified the decree of the Court of original jurisdiction upon any point other than a preliminary point, a second appeal shall lie to the Chief Court or the Court of the Commissioner, as the case may be.

Addition to section three hundred and thirty-three of Act No. VIII of 1859.

7. Section three hundred and thirty-three of Act No. VIII of 1859 shall be read as if, after "District Court," the following words were inserted (that is to say) "within sixty days, if the appeal be to a Divisional Court."

Proviso to section three hundred and forty-five of Act No. VIII of 1859.

8. Section three hundred and forty-five of Act No. VIII of 1859 shall be read as if the following proviso were added thereto (that is to say) "Provided that the appellate Court may, if it sees fit, after fixing a time for hearing the appellant or his pleader, confirm the decision of the lower Court."

Addition to section three hundred and seventy-two of Act No. VIII of 1859.

9. Section three hundred and seventy-two of Act No. VIII of 1859 shall be read as if, after the words "in regular appeal," the following words were added (that is to say) "or second regular appeal, as the case may be."

STATEMENT OF OBJECTS AND REASONS.

The Code of Civil Procedure has, with the exception of the chapters on appeal and special appeal, already been extended to the Panjáb. It is now proposed that these chapters also should be

extended to that Province, with some slight modifications required by its peculiar circumstances. In order to prevent, however, this difference of procedure between the Panjáb and the rest of the empire being perpetuated, if it should not be required by the future circumstances of that Province, it has been provided that this Act shall only continue in force five years. The opportunity has been taken of supplying what appears to be a slight defect in the Panjáb Chief Court Act, in that the Chief Court, under that Act, has no power to withdraw appeals from subordinate Courts in order to try the appeals itself.

E. L. BRANDRETH.

CALCUTTA,
The 18th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 3rd January 1868, and is hereby promulgated for general information:—

ACT No. I OF 1868.

An Act for shortening the language used in Acts of the Governor General of India in Council and for other purposes.

Preamble.

WHEREAS it is expedient to shorten the language used in Acts made by the Governor General of India in Council, and to make certain provisions relating to such Acts; It is hereby enacted as follows:—

Short title.

1. This Act may be cited as "The General Clauses' Act, 1868."

Interpretation clause.

2. In this Act and in all Acts made by the Governor General of India in Council after this Act shall have come into operation,—unless there be something repugnant in the subject or context,—

Gender.

(1.) Words importing the masculine gender shall be taken to include females;

Number.

(2.) Words in the singular shall include the plural, and *vice versâ*;

"Person."

(3.) "Person" shall include any company, or association, or body of individuals whether incorporated or not;

"Year" and "month."

(4.) "Year" and "month" shall respectively mean a year and month reckoned according to the British calendar;

"Immoveable property."

(5.) "Immoveable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth;

"Moveable property."

(6.) "Moveable property" shall mean property of every description, except immoveable property;

"Her Majesty."

(7.) "Her Majesty" shall include Her heirs and successors to the Crown;

"British India."

(8.) "British India" shall mean the territories for the time being vested in Her Majesty by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better government of India*), other than the settlement of Prince of Wales' Island, Singapore and Malacca;

"Government of India."

(9.) "Government of India" shall denote the Governor General of India in Council, or, during the absence of the Governor General of India from his Council, the President in Council, or the Governor General of India alone, as regards the powers which may be lawfully exercised by them or him respectively;

"Local Government."

(10.) "Local Government" shall mean the person authorized by law to administer executive government in the part of British India in which the Act containing such expression shall operate, and shall include a Chief Commissioner;

"High Court."

(11.) "High Court" shall mean the highest Civil Court of appeal in such part;

"District Judge."

(12.) "District Judge" shall mean the Judge of a principal Civil Court of original jurisdiction; but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction;

"Magistrate."

(13.) "Magistrate" shall include all persons exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure;

"Barrister."

(14.) "Barrister" shall mean a barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland;

"Section."

(15.) "Section" shall denote a section of the Act in which the word occurs;

"Will."

(16.) "Will" shall include a codicil and every writing making a voluntary posthumous distribution of property;

"Oath," "swear" and "affidavit."

(17.) "Oath," "swear" and "affidavit" shall include affirmation, declaration, affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing;

"Imprisonment."

(18.) "Imprisonment" shall mean imprisonment of either description as defined in the Indian Penal Code;

"Son." "Father."

(19.) And in the case of any one whose personal law permits adoption, "son" shall include an adopted son, and "father" an adoptive father.

3. In all Acts made by the Governor General of India in Council after this Act shall have come into operation:—

Revival of repealed enactments.

(1.) For the purpose of reviving, either wholly or partially, a Statute, Act or Regulation repealed, it shall be necessary expressly to state such purpose;

Commencement of time.

(2.) For the purpose of excluding the first in a series of days or any other period of time, it shall be sufficient to use the word "from;"

Termination of time.

(3.) For the purpose of including the last in a series of days or any other period of time, it shall be sufficient to use the word "to;"

Official chiefs and subordinates.

(4.) For the purpose of expressing that a law relative to the chief or superior of an office, shall apply to the deputies or subordinates lawfully executing the duties of such office in the place of their superior, it shall be sufficient to prescribe the duty of the superior;

Successors.

(5.) For the purpose of indicating the relation of a law to the successors of any functionaries, or of corporations having perpetual succession, it shall be sufficient to express its relation to the functionaries or corporations; and

Substitution of functionaries.

(6.) For the purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, it shall be sufficient to mention the official title of the officer at present executing such functions, or that of the officer by whom the functions are commonly executed.

Duty may be taken *pro rata*.

4. Whenever by any Act or Regulation now in force or hereafter to be in force, any duty of customs or excise or in the nature thereof is leviable on any given quantity by weight, measure or value of any goods or merchandize, a like duty shall be leviable according to the same rate on any greater or less quantity.

Recovery of fines.

5. The provisions of sections sixty-three to seventy, both inclusive, of the Indian Penal Code, and of section sixty-one of the Code of Criminal Procedure, shall apply to all fines imposed under the authority of any Act hereafter to be passed, unless such Act shall contain an express provision to the contrary.

Matters done under an enactment before its repeal to be unaffected.

6. The repeal of any Statute, Act or Regulation, shall not affect anything done or any offence committed, or any fine or penalty incurred, or any proceedings commenced before the repealing Act shall have come into operation.

Judicial notice to be taken of Acts.

7. All Courts of Justice, whether exercising civil or any other jurisdiction, and all persons having by law or consent of parties authority to receive evidence, shall take judicial notice of all Acts and Regulations heretofore made, or hereafter to be made, by the Governor General of India in Council, the Governor of Madras in Council, the Governor of Bombay in Council and the Lieutenant Governor of Bengal in Council, or by the like authority in other parts of British India, whether the same be of a public or of a private nature.

Recital to be *primâ facie* evidence of truth of fact recited.

8. Any recital contained in any Act of the Governor General of India in Council heretofore made or hereafter to be made, shall be deemed by all such Courts and persons to be *primâ facie* evidence of the truth of the fact recited.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th December 1867.

No. 1694.

Captain J. Duval, Superintendent of Police, British Burmah, has obtained twenty days' privilege leave from such date as he may avail himself thereof.

No. 1696.

The Governor General in Council is pleased to appoint Assistant Apothecary P. Chamarette to the Executive charge of the Jail at Yeatmol, in the Woon District in Berar.

The 26th December 1867.

No. 1705.

Abdool Ruheem, Extra Assistant Commissioner, Nursingpore, in the Central Provinces, is invested with the powers of a Subordinate Magistrate of the 2nd Class, described in Section 22 of Act XXV of 1861.

No. 1707.

Lieutenant W. G. Carr, Assistant Superintendent of Police, British Burmah, has obtained one month's privilege leave from the 3rd instant.

No. 1709.

The under-mentioned Officers passed successful examinations in the Burmese language on the 15th of October last:—

For the lower standard of the examination for Officers in the Commission.

Mr. R. Redpath, Head Master, Government School, Moulmein.

For Police Standard.

Lieutenant Bance, Madras Staff Corps, Assistant Superintendent of Police.

Mr. B. Davidson, Madras Staff Corps, Assistant Superintendent of Police, with credit.

Mr. T. W. Wood, Inspector of Police, with credit.

Mr. W. A. Banbury, Inspector of Police, with credit.

No. 1712.

His Excellency the Governor General in Council is pleased, under Section 39 of Act XXII of 1864, to extend the said Act to the Cantonments of Tounghoo and Thyet-Myo, in British Burmah.

Public.

The 2nd January 1868.

No. 1.

APPOINTMENT.—Assistant Surgeon J. M. Fleming, M. D., is appointed to the Civil Medical charge of the Nimar District, in the Central Provinces.

No. 6.

The services of Mr. A. H. Harington, B. A., are replaced at the disposal of the Foreign Department from the 31st ultimo.

Mr. H. LePoer Wynne has reported his return from the leave of absence granted to him in Notification No. 296, dated the 16th May last.

The services of Mr. Wynne are placed at the disposal of the Foreign Department from the 31st ultimo.

No. 7.

Mr. John Geoghegan, of the Bengal Civil Service, reported his return to India on the 28th ultimo, from the furlough granted to him in Notification No. 967, dated the 1st December 1866.

Mr. Geoghegan has been appointed Under Secretary to the Government of India, in the Home Department, and assumed charge of the duties of his office on the afternoon of the 30th ultimo.

The 3rd January 1868.

No. 8.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General by the resignation of the Honorable Sir George U. Yule, C. B., K. C. S. I., His Excellency the Viceroy and Governor General of India in Council has been pleased, under the provisions of the Act 24 and 25 Victoria, Cap. 67, Section 27, to appoint Sir William Muir, K. C. S. I., of the Bengal Civil Service, to be a temporary Member of the Council of the Governor General of India, and the said Sir William Muir has accordingly this day taken the oaths and his seat in the said Council under the usual salute.

Judicial.

The 2nd January 1868.

No. 1.

Doctor O'C. Raye, Civil Surgeon of Nursingpore, in the Central Provinces, is invested with the powers of a Magistrate, described in Section 22 of Act XXV of 1861, to be exercised within the precincts of the Jail at that Station.

No. 3.

Lieutenant H. Szczepanski, while officiating as Deputy Commissioner of the Ellichpoor District, in the Hyderabad Assigned Districts, is invested with the powers described in Section 1 of Act XV of 1862.

The 3rd January 1868.

No. 5.

Under the provisions of the Act of Parliament 24 and 25 Victoria, Cap. 104, Section 7, the Governor General in Council has been pleased to appoint the Hon'ble Charles Parry Hobhouse, of the Bengal Civil Service, to officiate as Judge of the High Court of Judicature at Fort William in Bengal, from the 3rd instant.

Legislative.

The 3rd January 1868.

No. 4.

His Excellency the Viceroy and Governor General, under the authority vested in him by the Act 24 and 25 Victoria, Cap. 67, Section 10, is pleased to nominate Francis Richard Cockerell, Esq., of the Bengal Civil Service, to be an additional Member of the Council of the Governor General for making Laws and Regulations only.

No. 6.

His Excellency the Viceroy and Governor General, under the authority vested in him by the Act 24 and 25 Victoria, Cap. 67, Section 10, is pleased to nominate Rajah Sheoraj Sing, C. S. I., of Kashipore, to be an additional Member of the Council of the Governor General for making Laws and Regulations only.

No. 7.

The Viceroy and Governor General has been pleased to accept the resignation by the Honorable C. P. Hobhouse of his seat in the Council of the Governor General for making Laws and Regulations.

Ecclesiastical.

The 3rd January 1868.

No. 2.

The services of the Revd. Robert Henderson, Senior Chaplain of the Church of Scotland on the Bengal Establishment, are placed at the disposal of the Government of the Punjab.

E. C. BAYLEY,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 30th December 1867.

No. 3357.

Read the following Despatch from the Right Hon'ble the Secretary of State for India:—

PUBLIC. INDIA OFFICE,
No. 153. *London, 8th November* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I herewith forward for the information of your Excellency in Council, and for dissemination in the several divisions of Territory under your Government, three copies of a Minute, dated the 27th September last, by the Commissioners of Her Majesty's Treasury, by which, under the special rules contained in the 8th and 9th articles of the same, the postage of the correspondence of Officers of the Army in India is to be reduced, from the 1st of January next, to six pence the half ounce.

I have, &c.,
STAFFORD H. NORTHCOTE.

TREASURY WARRANT.

Whereas by an Act of Parliament, passed in the fourth year of the reign of Her present Majesty, intituled "An Act for the regulation of the duties of postage," power is given to the Postmaster-General to remit any of the rates of British postage for the time being payable by law on the transmission of post letters, newspapers, or other printed papers, to such extent as the Lords of the Treasury shall from time to time direct; and power is also given to the Commissioners of Her Majesty's Treasury from time to time, by Warrant under their hands, to alter and fix any of the rates of British or inland postage, payable by law on the transmission by the post of foreign or colonial letters or newspapers, or any other printed papers, and to subject the same to rates of postage according to the weight thereof, and a scale of weight to be contained in such Warrant, and from time to time, by Warrant as aforesaid, to alter or repeal any such altered rates, and make and establish any new or other rates in lieu thereof, and from time to time, by Warrant as aforesaid, to appoint at what time the rates which may be payable are to be paid.

And whereas by another Act of Parliament, passed in the eleventh year of the reign of Her present Majesty, intituled "An Act for giving further facilities for the transmission of letters by post, and for the regulating the duties of postage thereon, and for other purposes relating to the post office," further powers are given to the Commissioners of Her Majesty's Treasury; and power is also given to the Postmaster-General (amongst other things), to collect and receive the foreign and colonial postage, charged or chargeable on any letters sent by the post, and also with the consent of the Commissioners of Her Majesty's Treasury, to require the postage, British, colonial, or foreign, of any letters sent by the post, to be prepaid, either in money or in stamps as he might think fit, on the same being put into the Post Office, and also with such consent to abolish or restrict the prepayment in money of postage on letters sent by the post, either altogether or on certain letters, and to require the prepayment thereof to be in stamps, and also to refuse to receive or send by the post any letters tendered contrary to any regulations thereby made; and power is also given to the Postmaster-General, and any officer of the Post Office, to detain any letters which should be posted or sent by the post contrary to the regulations therein mentioned, and to open such letters, and either to return them to the senders thereof or to forward them to the places of their destination, charged in either case with such rates of postage as the Postmaster-General, with the consent of the Commissioners of Her Majesty's Treasury, should from time to time direct.

And whereas it is expedient that regulations should be made for the transmission by the post, at certain reduced rates of postage, of the letters hereinafter mentioned.

Now we, the Commissioners of Her Majesty's Treasury, in exercise of the power or authority in us for such purpose, vested in and by the said recited Acts, or either of them, and of all other powers enabling us in this behalf, do, by this Warrant (under the hands of two of us, the said Commissioners, by the authority of the statute in that case made and provided), order and direct as follows; that is to say:—

1. That on every letter not exceeding half an ounce in weight, posted in or addressed to any part of the United Kingdom, and sent to or by any commissioned officer in the army whilst actually employed in Her Majesty's service, in any of Her Majesty's colonies, and transmitted by the post between any place in the United Kingdom and any such colony direct or through any other colony, or any foreign country, there shall be charged and taken in lieu of any rates of postage now payable by law on such letters, an uniform rate of postage (British and colonial combined) of sixpence.

2. On every such letter transmitted under the authority of this Warrant to or from the East Indies, Australia, or New Zealand, exceeding half an ounce in weight, there shall be charged, taken, and paid progressive and additional rates of postage as follows, that is to say:—

On every such letter exceeding half an ounce in weight, and not exceeding one ounce in weight, two rates of postage.

On every such letter exceeding one ounce, and not exceeding two ounces in weight, four rates of postage.

On every such letter exceeding two ounces, and not exceeding three ounces in weight, six rates of postage.

And for every ounce in weight above the weight of three ounces, there shall be charged and taken two additional rates of postage, and every fraction of an ounce above the weight of three ounces, shall be charged as one additional ounce, and each progressive and additional rate chargeable under this clause shall be estimated and charged at the sum which any such letter would be charged with under this Warrant if not exceeding half an ounce in weight.

3. On every such letter transmitted under the authority of this Warrant to or from any of Her Majesty's colonies other than the East Indies, Australia, or New Zealand, exceeding half an ounce

in weight, there shall be charged, taken, and paid progressive and additional rates of postage as follows, that is to say:—

On every such letter exceeding half an ounce in weight, and not exceeding one ounce in weight, two rates of postage.

On every such letter exceeding one ounce, and not exceeding one ounce and the half of another ounce in weight, three rates of postage.

On every such letter exceeding one ounce and the half of another ounce, and not exceeding two ounces in weight, four rates of postage.

And for every additional half of an ounce in weight of any such letter above the weight of two ounces, there shall be charged and taken one additional rate of postage, and every fractional part of such additional half of an ounce shall be charged as an additional half of an ounce in weight, and each progressive and additional rate chargeable under this clause shall be estimated and charged at the sum which any such letter would be charged with under this Warrant, if not exceeding one half of an ounce in weight.

4. All letters which shall be sent by the post under the regulations of this Warrant shall be subject, in addition to the rates hereby fixed, to the payment of any foreign postage which shall be chargeable thereon.

5. The postage of every letter posted for transmission by the post, under the provisions of this Warrant, shall be paid at the time of the same being posted, either in money or by being duly stamped with the proper postage stamp or stamps being affixed thereto, which stamp or stamps shall, in every case, be affixed or appear on the outside of every such letter near the address, and shall be of the value or amount of the postage duty payable thereon.

6. If any letter shall be posted in the United Kingdom for transmission by the post, under the authority of this Warrant, to any colony to which ordinary unpaid or insufficiently paid letters may be forwarded from the United Kingdom without any postage having been paid thereon, or with a postage paid thereon less in amount than the rate or rates of postage to which the same would be liable under or by virtue of this Warrant, every such letter shall be charged with the deficient postage, together with a further and additional rate of postage of sixpence.

7. If any letter shall be posted in any colony from which ordinary unpaid or insufficiently paid letters may be forwarded to the United Kingdom, for transmission by the post, under the authority of this Warrant, to the United Kingdom, without any postage having been paid thereon, or with a postage paid thereon less in amount than the rate or rates of postage to which the same would be liable under or by virtue of this Warrant, every such letter shall be charged with the amount of the deficient postage, together with a further and additional rate of postage of sixpence.

8. Every letter sent to any commissioned officer under the authority of this Warrant shall be directed to such officer, and shall specify on the superscription thereof his rank and the regiment, corps, or detachment in which he is serving, or the department to which he belongs.

9. Every letter sent by any commissioned officer under the authority of this Warrant shall have the signature of such officer superscribed thereon, together with the signature of the commanding officer of the regiment, corps, or detachment in which such commissioned officer is serving, or the signature of the head of the department to which such commissioned officer belongs; and such commanding officer or head of department respectively, as the case may be, shall also specify on the superscription of every such letter the name of such regiment, corps, detachment or department.

10. Nothing herein contained shall be construed to extend to the transmission of letters by private ships.

11. The several terms and expressions used in this Warrant shall be construed to have the like meaning in all respects as they would have had if inserted in the said recited Act passed in the fourth year of the reign of Her present Majesty.

12. The Commissioners for the time being of Her Majesty's Treasury may, by Warrant under their hands, or the hands of any two of them, at any time hereafter, alter, repeal, or revoke any of the rates of postage hereby fixed or altered, or any of the orders, directions, regulations and conditions hereby made, and may make and establish any new or other rates, orders, directions, regulations and conditions in lieu thereof, and from time to time appoint at what time the rates which may be payable are to be paid.

13. This Warrant shall come into operation on the first day of January, one thousand eight hundred and sixty-eight.

Whitehall, Treasury Chambers, the twenty-seventh day of September, one thousand eight hundred and sixty-seven.

HENRY WHITMORE.
GERARD NOEL.

Ordered, that the above Despatch, and its enclosure, be published in the *Gazette of India*, with the following remarks:—

I. The privilege does not extend to Military Officers in Civil employ.

II. The term Head of Department referred to in para. 9 applies to the Local Head of the Circle, Station, or Department where the Commissioned Officer sending the letter may be serving.

The 2nd January 1868.

No. 56.

Notice is hereby given, that in accordance with the terms contained in Notification No. 11, dated 19th November 1866, the stipulated payment of ten lakhs of Rupees, in part of the Debenture Loan of sixty lakhs of Rupees, will be made at the General Treasury, Bank of Bengal, on the 3rd instant, after which date that part of the abovementioned Debenture Loan will cease to bear interest.

The 3rd January 1868.

No. 59.

To remove certain misapprehensions of the rules for leave of absence and pension to Uncovenanted Servants, the Governor General in Council is pleased to publish the following orders:—

2. Financial Notification No. 3031, dated 29th October 1866, promulgated new pension rules for Native Judges. The option of the old pension rules, which is secured by that Notification, to Native Judges who were in the service on 29th October 1866, is not affected by their transfer to Small Cause Courts as Judges.

3. New rules for leave of absence and pensions for Uncovenanted Servants, generally, were promulgated on 8th June 1863. An Uncovenanted Servant appointed before that date, and whom the Government may consider to be entitled to favorable consideration, is allowed by Financial Notification No. 1349, dated 29th March 1865, to count service towards pension under the old rules, whenever, in respect of such reckoning, they may be more beneficial than the new, provided he shall not, at any time, have availed himself of the benefits conferred by the new leave rules. This proviso does not give any Uncovenanted Servant appointed before 8th June 1863, the option of the old leave rules. Whatever leave he requires must be given under the new rules, but if he desires to retain the benefit conceded in Financial Notification dated 29th March 1865, he must abstain from availing himself of so much of the advantages of the leave that he may take under the new rules as may be in excess of what he could have had under the old rules.

4. Periods of absence on any leave, except privilege leave and (conditionally) preparatory leave, do not count towards pension. This prohibition is a part of the new pension rules, rather than of the new leave rules, and accordingly all who are debarred from the option of the old pension rules, are also debarred from counting as service periods of absence which, in the new pension rules, are not regarded as service.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 24th December 1867.

No. 315.

The transfer of Rakhal Doss Roy, Overseer, 2nd Grade, from British Burmah to Bengal (Notification No. 300, dated 10th December 1867), is cancelled.

No. 316.

Lieutenant J. B. Sparks, S. C., Assistant Engineer, 1st Grade, Central India, is promoted to the rank of Executive Engineer, 4th Grade, with effect from the 1st instant, to fill an existing vacancy.

The 30th December 1867.

No. 317.

Mr. J. Craig, Assistant Engineer, 3rd Grade, Hyderabad, is promoted to the rank of Assistant Engineer, 2nd Grade, with effect from the 3rd December 1867.

The 31st December 1867.

No. 318.

Mr. W. H. Davis is appointed to the Public Works Department as an Assistant Engineer of the 3rd Grade, and posted to the Punjab.

No. 319.

Mr. C. J. Campbell, now Officiating Superintending Engineer, Central Provinces, is appointed to officiate in his substantive rank of Executive Engineer, 1st Grade, as Assistant Secretary to the Government of India in the Public Works Department, *vice* Captain Pemberton, officiating as Under Secretary, or till further orders.

The 2nd January 1868.

No. 1.

Sergeant A. Watson, Madras Sappers and Miners, Overseer, 1st Grade, Hyderabad, is permitted, at his own request, to resign his appointment in the Public Works Department, and his services are replaced at the disposal of the Madras Government.

No. 2.

Mr. F. C. Glasgow has been appointed to the Public Works Department as an Assistant Engineer of the 1st Grade, and posted to the Punjab.

No. 3.

With reference to Government General Order in the Military Department, No. 1198, dated 23rd December 1867, the services of the under-mentioned Officers are placed temporarily at the disposal of the Punjab Government, for employment on survey duties in the Irrigation Department:—

Lieutenant	P. T. Beames,	H. M.'s	11th Foot.
,,	T. F. Stillwell	,,	38th ,,
,,	A. Nicols	,,	5th ,,
,,	E. Downes	,,	R. A.

The 3rd January 1868.

No. 4.

Mr. G. T. Macfarlane is appointed to the Public Works Department as an Assistant Engineer of the 1st Grade, and posted to the Punjab.

No. 5.

Mr. W. Chapman has been appointed to the Public Works Department as a temporary Assistant Engineer of the 3rd Grade, and posted to the Punjab, for employment on survey duty in connection with irrigation works.

Railway.

The 2nd January 1868.

No. 1 R.

Notification No. 6 R, dated 20th December 1867, placing the services of Captain C. H. Luard, R. E., Deputy Consulting Engineer, Railway Department, Bengal, at the disposal of the Foreign Department, is hereby cancelled.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Political.

Fort William, the 18th December 1867.

No. 1211.

By order of His Excellency the Governor General in Council, the following Despatch from Her Majesty's Secretary of State for India, and its enclosures, are published for general information :—

POLITICAL. No. 180. INDIA OFFICE; *London, the 8th November* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I transmit herewith, for the information of your Excellency's Government, five copies of the accompanying Circular Order* which has been issued by the Lords Commissioners of the Admiralty to Her Majesty's Ships and the Naval Establishments at home and abroad, and I have to request that you will issue the necessary directions to the authorities under your control for the recognition of the Flags of the North German Confederation.

* Dated 27th September 1867.

I have, &c.,

STAFFORD H. NORTHCOTE.

CIRCULAR No. 41.
S

ADMIRALTY,
27th September 1867.

(Prussian Flags.)

The King of Prussia having established the Flags (as shown on the opposite page) for Ships of War and Merchant Vessels of the "*North German Confederation*," it is their Lordships' direction that these Flags be recognised as such by H. M. Ships, and that they receive in every way the same consideration and immunities that have hitherto been enjoyed by the Flags of Prussia and the Federal States.

By Command of their Lordships,

HENRY G. LENNOX.

To all Commanders-in-Chief, Captains, Commanders, and Commanding Officers of Her Majesty's Ships and Vessels.

General.

The 31st December 1867.

No. 2210.

LEAVE.—Syud Ali Hoosein, Extra Assistant Commissioner, Settlement Department, in Oudh, is granted privilege leave of absence for 15 days.

The 2nd January 1868.

No. 1.

APPOINTMENTS.—His Excellency the Governor General in Council is pleased to appoint Sir Richard Temple, K. C. S. I., to officiate as Foreign Secretary to the Government of India.

Mr. H. Le Poer Wynne to be Under Secretary to the Government of India in the Foreign Department.

Mr. C. E. R. Girdlestone will remain attached to the Foreign Office until Sir R. Temple assumes charge.

W. MUIR,
Foreign Secretary.

The 3rd January 1868.

No. 3.

Mr. H. Le Poer Wynne assumed charge of the office of Under Secretary in the Foreign Department on the 2nd January.

C. GIRDLESTONE,
Offg. Under Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 30th December 1867.

No. 1205 *of* 1867.—The services of Captain C. W. Losack, of Her Majesty's 93rd Highlanders, are placed temporarily, as a special case, at the disposal of the Public Works Department.

No. 1206 *of* 1867.—The services of Lieutenant B. H. Russell, of the General List, Infantry, being no longer required as Officiating Doing-duty Officer in the Stud Department, consequent on the return to duty from sick leave of Officers permanently attached to the Department, are replaced at the disposal of His Excellency the Commander-in-Chief.

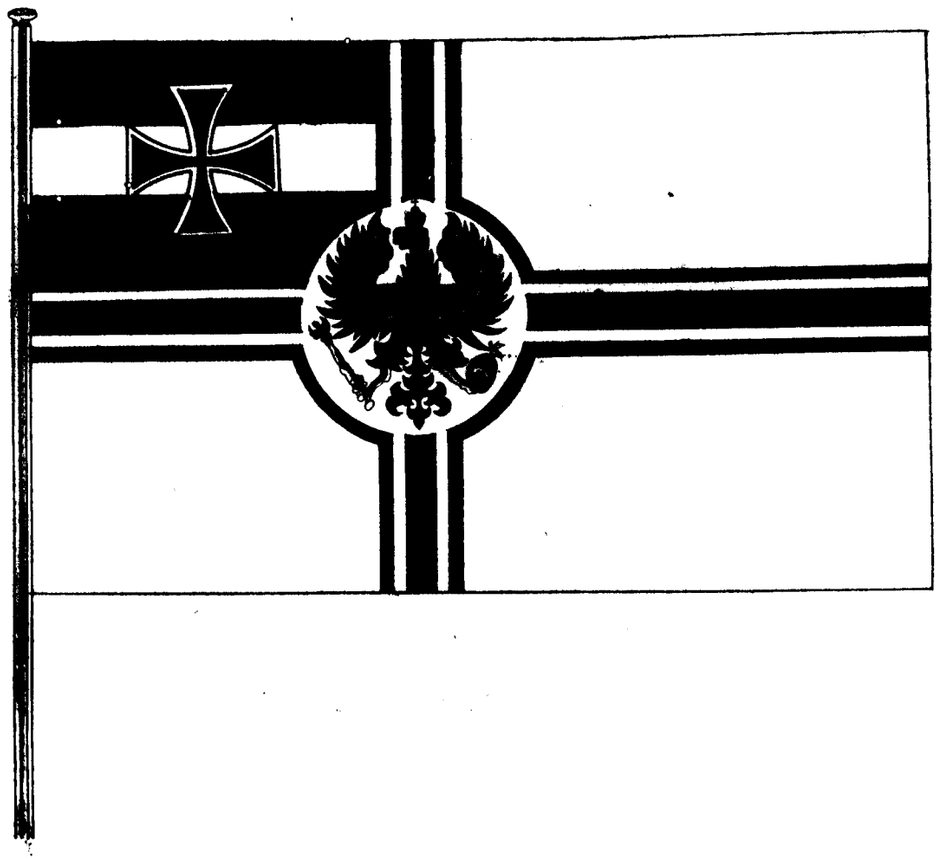
No. 1207 *of* 1867.—The following promotion is made in the under-mentioned Corps of the Native Army :—

CORPS.	RANK AND NAME.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
19th Bengal Cavalry (Lancers).	Duffadar Purja Singh ...	Jemadar	1st May 1866.	Rahmutali Khan, promoted.

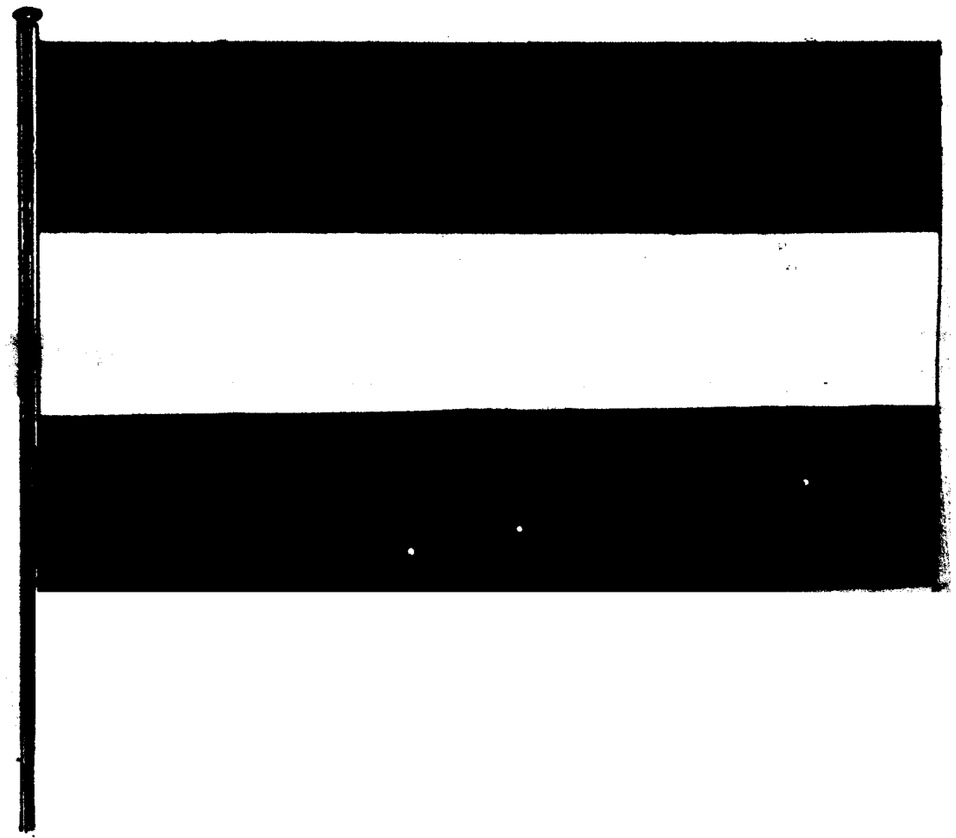
No. 1208 *of* 1867.—The under-mentioned men, whose services in the late Bengal Artillery entitle them to Military pensions, having been declared unfit for further service by Annual Invaliding Committees, are transferred to the Pension Establishment from 1st May 1867 :—

RANK.	NAMES.	IN WHAT RANK PENSIONED.	CIRCLE OF PAYMENT.
	Oude Police, formerly in the Bengal Native Artillery.		
Head Constable, 2nd Grade ...	Lall Sing	Private ...	Lucknow.
Constable, 1st Grade...	Jhan	Ditto ...	Ditto.
Head Constable, 2nd Grade ...	Gunga Deen	Ditto ...	Ditto.
Lance Constable	Bhowaneedeen Sookul ...	Ditto ...	Ditto.

MAN-OF-WAR FLAG.



FLAG OF MERCHANT-SHIP.



No. 1209 *of* 1867.—Conductor Thomas Harry McLeod Marchant, of the Ordnance Commissariat Department, having been declared by a Medical Committee to be unfit for further active service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

No. 1210 *of* 1867.—The under-mentioned Officers have reported their departure on the dates specified opposite to their names:—

Major (Brevet Lieutenant Colonel) A. B. Johnson, of the Bengal Staff Corps, Government General Order No. 1023 of 1867.	*Rangoon*, 14th Dec. 1867, from Bombay.
Lieutenant Colonel J. N. Young, of the Bengal Staff Corps, Government General Order No. 1170 of 1867.	*Mooltan*, 24th Dec. 1867.
Captain H. B. Webster, of the late 4th European Light Cavalry, Government General Order No. 1166 of 1867.	
Assistant Surgeon J. C. Shaw, of the Medical Department, Government General Order No. 1083 of 1867.	*Salisbury*, 26th Dec. 1867.

No. 1211 *of* 1867.—Lieutenant H. Wylie, of the General List, Infantry, Squadron Subaltern of the Corps of Guides, is allowed an extension of leave of absence from the 19th to the 26th November 1867 to remain at the Presidency on urgent private affairs.

The 31st December 1867.

No. 1212 *of* 1867.—The following Military letter from the Right Hon'ble the Secretary of State for India, No. 343, dated 23rd November 1867, is published for general information:—

MILITARY. INDIA OFFICE;
No. 343. *London, 23rd November* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,

The under-mentioned Officers have been permitted to return to their duty, *viz.*:—

Major J. M. Graham.
„ A. A. Munro.
„ H. W. Best.

Captain W. F. Fergusson.
„ J. L. Watts.
„ E. S. Fox.
„ W. S. Young.
„ F. J. Craigie.

Lieutenant T. D. Madden.
„ C. H. Palmer.
„ R. T. Hare.
„ R. P. Davis.
„ H. A. Plowden.
„ J. Herschel.
„ F. B. Morris.
„ F. M. M. Harris.

Surgeon W. B. Beatson, per Steamer of 12th November.
Surgeon W. F. B. Dalzel.
„ G. N. Cheke.
Assistant Surgeon H. S. Smith, *vid* Bombay.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, *viz.*:—

Colonel C. Cureton ...	... 6 months.
Lieut. Colonel F. W. Lambert	... 6 „
„ J. P. Briggs	... 6 „
„ H. Raban	... 2 „
Major R. C. Lindsay	... 6 „
Captain A. H. Prinsep	... 3 „
„ T. C. Graham	... 3 „
„ H. St. G. Tucker	... 6 „
„ E. W. Humphry	... 6 „
„ P. H. M. Wynter	... 4 „
Lieutenant G. P. Cumming	... 6 „
„ H. A. Lewes	... 6 „
„ A. J. Stead	... 1 month.
Ensign J. Baxter ...	... 6 months.
Assistant Surgeon G. Bremner	... 6 „

3. The under-mentioned Officer has been permitted to retire from the service from the date specified, *viz.*:—

Lieutenant Colonel P. H. K. Dewaal, from the 25th August 1867.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

No. 1213 *of* 1867.—The troops noted in the margin having embarked for England, are struck off the strength of the Bengal Presidency from the dates of their embarkation.

Her Majesty's 7th Dragoon Guards and 2nd Battalion, Rifle Brigade, at Calcutta, on Her Majesty's Indian Troop Ship *Jumna*, 1st October 1867.

Her Majesty's 27th Foot, D. E. F. and G. Batteries, 11th Brigade, Royal Artillery, at Calcutta, on Her Majesty's Indian Troop Ship *Euphrates*, 14th November 1867.

Her Majesty's 35th Foot at Bombay, on Her Majesty's Indian Troop Ship *Malabar*, 9th December 1867.

No. 1214 *of* 1867.—Lieutenant Colonel Frederick Turner Wroughton, C. B., of Infantry, is permitted to proceed to the Australian Colonies on medical certificate, and to be absent from Bengal on that account for two years under the old Regulations.

No. 1215 *of* 1867.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Major Archibald Swiney Haig, of the Bengal Staff Corps. } For 20 months.

No. 1216 *of* 1867.—The following Military letter from the Right Hon'ble the Secretary of State for India, No. 356, dated 30th November 1867, is published for general information:—

(Abyssinian Expedition).

MILITARY. INDIA OFFICE;
No. 356. *London, 30th November* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I have to inform your Excellency that His Royal Highness the Field Marshal Commanding-in-Chief has submitted to the Queen, and Her

Majesty has been graciously pleased to approve, that Lieutenant General Sir Robert Napier, G. C. S. I., K. C. B., be placed upon the Staff of the Army as a Lieutenant General, with a view to his Commanding the Abyssinian Expeditionary Force, the appointment bearing the date of the 1st of September 1867.

2. Her Majesty has also been pleased to approve of the temporary rank of Major General being conferred upon Colonel George Malcolm, C. B., of the Bombay Army, and the temporary rank of Brigadier General upon Colonel Donald Martin Stewart, of the Bengal Army, while those Officers are employed with the Abyssinian Expedition, the date of these two appointments being the 1st of November 1867.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

No. 1217 *of* 1867.—The under-mentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Ensign R. Macniminie, (unattached).	23rd Dec. 1867.
Lieutenant Colonel F. G. Stainforth, of the Bengal Staff Corps, Assistant Engineer, Department Public Works, North-Western Provinces.	24th Dec. 1867.
Assistant Surgeon E. J. Hoskins, M. D., of the Medical Department.	25th Dec. 1867.

No. 1218 *of* 1867.—Her Majesty's 4th Hussars having arrived at Bombay in Her Majesty's Indian Troop Ship *Malabar*, the Corps is brought on the Establishment of the Bengal Presidency from date of landing.

No. 1219 *of* 1867.—Under instructions from the Right Hon'ble the Secretary of State for India, the under-mentioned Officers are admitted to the Staff Corps, under the provisions of Government General Order No. 808 of 1866, with effect from the 12th September 1866, and so much of Government General Order No. 366 of 1867 as relates to these Officers is hereby cancelled :—

Major (Brevet Lieut. Colonel) Henry Dinning, late 71st Native Infantry.

Lieutenant John Balsir Chatterton, late 41st Native Infantry.

2. Major (Brevet Lieut. Colonel) Dinning, having served 26 years, is promoted to the rank of Lieutenant Colonel in the Staff Corps, from the 12th September 1866; and Lieutenant Chatterton will take rank as Lieutenant in the Staff Corps from the 25th May 1859.

No. 1220 *of* 1867.—With reference to the alterations of rank in the room of Lieutenant Colonel H. Dinning, published in Government General Order No. 411 of the 11th April 1867, for "Lieutenant Colonel H. Dinning, Bengal Infantry, transferred to the Staff Corps," read, *Lieutenant Colonel H. Dinning (Staff Corps), removed from the list of Regimental Lieutenant Colonels.*

Fort William, the 2nd January 1868.

No. 1 *of* 1868.—The under-mentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Lieutenant R. D. Beeston, of the General List, Infantry.	25th Dec. 1867.
Captain J. B. Saunders, of the late 4th European Light Cavalry. Captain W. C. Plant, of the Madras Staff Corps, Deputy Commissioner, British Burmah. Lieutenant F. B. Morris, of the General List, Infantry. Surgeon W. F. B. Dalzel, M. D., of the Medical Department. Surgeon H. W. Bellew, of the Medical Department.	28th Dec. 1867.

No. 2 *of* 1868.—The services of Surgeon H. W. Bellew are placed at the disposal of the Government of the Punjab.

No. 3 *of* 1868.—The following Extracts from the *London Gazette* of the 26th November 1867, pages 6331 and 6332, are published for general information :—

London Gazette of the 26th November 1867, *page* 6331.

WAR OFFICE;

Pall Mall, the 26th November 1867.

BREVET.

The under-mentioned promotion to take place in Her Majesty's Indian Military Forces, consequent on the death of Major General Robert Stewart on the 30th October 1867 :—

Colonel Alfred Huyshe, Royal (Bengal) Artillery, to be Major General, dated 31st October 1867.

London Gazette of the 26th November 1867, *page* 6332.

The following alterations to take place in the rank of the Officers promoted in the Gazettes of the 4th December 1866 and 11th January 1867 :—

Major General J. S. Paton, Bengal Staff Corps, to rank from 29th October 1866.

Major General J. C. Heath, Bombay Infantry (deceased), to rank from 4th November 1866.

Major General H. J. Pelly, Bombay Staff Corps, to rank from 6th November 1866.

Major General J. M. B. F. Tytler, C. B., Bengal Staff Corps, to rank from 13th November 1866.

Brevet Colonel George Malcolm, C. B., Bengal Army, to have the temporary rank of Major General while employed with the Abyssinian Expedition, dated 1st November 1867.

Brevet Colonel D. M. Stewart, Bengal Army, to have the temporary rank of Brigadier General while employed with the Abyssinian Expedition, dated 1st November 1867.

The under-mentioned Officers who have retired upon full pay to have a step of honorary rank as follows :—

* * * *

Lieutenant Colonel Peter Henry Knight Dewaal, Bengal Infantry, to be Colonel, dated 27th November 1867.

Major James Edward Thomas, Bengal Staff Corps, to be Lieutenant Colonel, dated 27th November 1867.

Major Toovey Archibald Corbett, Bengal Staff Corps, to be Lieutenant Colonel, dated 27th November 1867.

* * * *
* * * *
* * * *

Captain William Wright Aubert, Bengal Infantry, to be Major, dated 27th November 1867.

Surgeon Major Edward Goodeve, M. B., Bengal Establishment, to be Deputy Inspector General of Hospitals, dated 27th November 1867.

* * * *
* * * *

No. 4 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Colonel Alexander Robinson, of the Bengal Staff Corps.	For 20 months.

The 3rd January 1868.

No. 5 *of* 1868.—The under-mentioned out-pensioners having been permitted to reside and draw their stipends in the Bengal Presidency, payment of their pension is to be made and charged accordingly :—

	Rate of Pension.
Sergeant Major Charles Monks, an out-pensioner of the Royal Hospital at Chelsea, from the 104th Foot.	2*s.* 6*d.* (two shillings and six pence) per diem, paid up to the 30th day of September 1867.
Private Richard Connell, an out-pensioner of the Royal Hospital at Chelsea, from the 52nd Foot.	1*s.* (one shilling) per diem, paid up to the 30th day of September 1867, and received an advance of £1 (one).

No. 6 *of* 1868.—The following promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
44th (Sylhet) Regiment Native Infantry.	Jemadar Ram Sahai Sing ...	Subadar	1st May 1867.	Daby Sing, invalided.
	Jemadar Dull Sing ...	Ditto	Ditto	Sahawun Tewarry, invalided.
	Havildar Pertab Sing ...	Jemadar	Ditto	Ram Sahai Sing, promoted.
	Havildar Nehoree Tewarry ...	Ditto	Ditto	Dull Sing, promoted.

No. 7, *of* 1868.—The following order issued by the Government of Bombay is confirmed :—

Granting leave of absence to Europe on medical certificate to the under-mentioned Officer :—

No. 729 *of the* 13*th December* 1867.—Lieutenant Gray Townsend Skipwith, of the Royal Engineers, Executive Engineer, Department of Public Works.	For 20 months, under the new Regulations.

No. 8 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Major John Hayes Grant, of the Bengal Staff Corps, 1st Wing Subaltern, 1st Regiment Native Infantry.	For 20 months.

No. 9 *of* 1868.—It is hereby notified that, as a very special case, all Commissioned and Warrant Officers, whilst employed and drawing pay in Abyssinia, will be allowed to remit to England, through the public Treasury for the use of their families, one-half of their clear receipts.*

* *i. e.*, Regimental pay and allowances or Staff Corps pay and any Staff salary, Office and all contingent allowances being excluded.

No. 10 *of* 1868.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their stipends in India, payment of pension is to be made and charged accordingly :—

	Rate of Pension per diem.
Sergeant Major Thomas Linchan, late of the 101st Foot.	2*s.* 6*d.* (two shillings and six pence), from the date he ceases to receive Regimental pay or allowance.
Sergeant Charles Mayes, late of the 36th Foot (Commissariat Depôt).	2*s.* (two shillings), from the date he ceases to receive Regimental pay or allowance.
Trumpeter Thomas Mitchell, late of the 24th Brigade, Royal Artillery.	8*d.* (eight pence), for three years, from the date he ceases to receive Regimental pay or allowance.
Private Denis Nowlan, late of the 104th Foot.	9*d.* (nine pence), from the date he ceases to receive Regimental pay or allowances.

	Rate of Pension per diem.
Corporal William Cole, late of the 107th Foot.	1*s.* 2*d.* (one shilling and two pence) from the date he ceases to receive Regimental pay or allowance.
Bombardier Martin Quigley, late of the Royal Horse Artillery.	1*s.* (one shilling), from the date he ceases to receive Regimental pay or allowance.
Sergeant Major John McNamara, late of the 108th Foot.	2*s.* (two shillings), from the date he ceases to receive Regimental pay or allowance.
Private George Lackey, late of the 107th Foot.	1*s.* (one shilling), from the date he ceases to receive Regimental pay or allowance.
Private Timothy Hurley, late of the 104th Foot.	1*s.* (one shilling), from the date he ceases to receive Regimental pay or allowance.

No. 11 *of* 1868.—The following promotions are made in the Warrant Grades :—

DEPARTMENT OF PUBLIC WORKS.

To be Deputy Assistant Commissary.

Conductor D. McLeod, from the 23rd November 1867, *vice* Honorary Ensign J. McArthur, deceased.

To be Sub-Conductor.

Sergeant J. W. Armstrong to fill a vacancy, with effect from the 23rd November 1867.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21*st December* 1867.

No. 227.

Mails for Rangoon, Moulmein, Penang, Singapore, and Malacca, for transmission per Steamer *Busheer*, will be closed at this Office on Monday, the 6th January, at 6 P. M.

Letters, &c., for Port Blair can be sent *vid* Rangoon by this opportunity.

No. 228.

Mails for Bimlipatam, Vizagapatam, Coconada, Madras, Pondicherry, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Carwar, and Bombay, for transmission per Steamer *Burmah*, will be closed at this Office on Tuesday, the 14th January, at 6 P. M.

The 23*rd December* 1867.

The following reduced rates of Postage will be payable on Book and Pattern Packets posted in India and addressed to the United Kingdom *viâ* Southampton and Marseilles :—

For a Packet.

	Viâ Southampton.	Viâ Marseilles.
	Rs. A. P.	Rs. A. P.
Not exceeding 4 oz.	0 2 8	0 4 0
Exceeding 4 oz. and not exceeding 8 oz. ...	0 5 4	0 8 0
„ 8 oz. „ 12 oz. ...	0 8 0	0 12 0
„ 12 oz. „ 1 lb. ...	0 10 8	1 0 0
	And so on adding 2 annas 8 pie for every additional 4 oz.	And so on adding 4 annas for every additional 4 oz.

NOTE.—No packets exceeding 5 lbs. in weight will be received.
The above rates include Indian inland postage.

A. M. MONTEATH,
Dir. Genl. of the Post Office of India.

The 28*th December* 1867.

No. 235.

The Overland Mail per Steamer *Nubia* will be closed on Wednesday the 8th January 1868 at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.	*Viâ Marseilles.*	*Viâ Southampton.*
Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0

The 30*th December* 1867.

No. 236.

Mail Packets *viâ* Marseilles, also *viâ* Southampton for the Overland Mail, which leaves Bombay on the 14th January 1868, will be closed in this Office at 6 P. M. on Tuesday the 7th instant.

An Express Packet will be closed at 6 P. M. on Wednesday the 8th idem.

No. 237.

Mails for Chittagong and Akyab for transmission per Steamer *Moulmein* will be closed at this Office on Sunday the 5th January at 6 P. M.

The 2*nd January* 1868.

No. 239.

The Overland Mail of the 23rd December and Express Packets of the 24th idem, arrived at Bombay in time for the Overland Steamer.

W. H. MCGOWAN,
Post Master of Calcutta.

The 23*rd December* 1867.

TABLE.

Schedule of Rates, viz., a Rupee per mile, at which Passengers can be conveyed by special Shegram from Caragolah to Siligory, and vice versâ, and between the intermediate stages, and vice versâ.

CARAGOLAH.	PURNEAH.	KISSENGUNGE.	TYTALYAH.	SILIGORY.
CARAGOLAH ...	28	68	108	124
PURNEAH ...		40	80	96
KISSENGUNGE ...			40	56
TYTALYAH ...				16

DISTANCES.	
Caragolah to Purneah ...	28 miles.
Purneah to Kissengunge ...	40 „
Kissengunge to Tytalyah ...	40 „
Tytalyah to Siligory ...	16 „
TOTAL ...	124 miles.

RULES RELATING TO SPECIAL SHEGRAMS AND MAIL CARTS.

1*st.*—The Table shows the rate at which a special Shegram will be given, whether taken by one or more Passengers.

2*nd.*—The maximum weight allowed to a Shegram will be five maunds, the weight of each adult (over twelve years) being reckoned at two maunds, and of each child at one maund; thus a Passenger travelling alone may take three maunds of luggage; if two persons go, then one maund only will be allowed.

NOTE.—Children under three years will not be reckoned in the calculation of weight.

3*rd.*—All applications for special Shegrams should be addressed to the Post Masters of the Purneah or Darjeeling Post Offices. Notice should be given seven full days before the Dâk is required, as only one special Shegram can be supplied daily; the full amount due for the Dâk must be paid in advance. No Shegram will be allowed to start within an interval of less than 20 hours after the despatch of the previous one.

4*th.*—A detention of six hours for refreshments will be allowed to Travellers by Shegram on the journey between Caragolah and Siligory.

5*th.*—Travellers are requested to write their names and address legibly.

6*th.*—If after ordering a Dâk the Traveller should fail to avail himself of it, he will forfeit the amount paid. A Dâk, however, on good reasons for it being given to the Superintendent of Mails, can be postponed up to a week without forfeiture of the amount paid.

7*th.*—Passengers can be accommodated with a seat in the Mail Cart on paying for it at the rate of 2½ annas per mile in advance to the Post Master or Deputy Post Master in charge of the Office at which he books himself. Each Passenger will be allowed 10 seers of luggage free. All extra baggage which the weight of the Mails will admit of being taken will be charged for at Banghy rates.

NOTE.—Heavy baggage can be sent by Bullock Train.

8*th.*—Fares by Mail Cart must be charged and paid for the distance from one Office to another according to the following Table, and no Passenger will be allowed to take a seat on the Cart at any intermediate place without the written order of a Post Master to that effect.

9*th.*—The Mail Cart goes straight through from Caragolah to Siligory, and *vice versâ*, without halting at any intermediate Station, excepting for the purpose of changing horses, or delivering or receiving Mails :—

TABLE.

CARAGOLAH.	PURNEAH.	KISSENGUNGE.	TYTALYAH.	SILIGORY.
CARAGOLAH	4 6 0	10 10 0	16 14 0	19 6 0
PURNEAH		6 4 0	12 8 0	15 0 0
KISSENGUNGE ...			6 4 0	8 12 0
TYTALYAH				2 8 0

10*th*.—Two seats only in the Mail Cart will be allowed, and a seat can only be booked beforehand on the condition that the weight of the Mails in the Cart will admit of a Passenger proceeding by it, and that, if booked at an intermediate Office, it is not already occupied by a Traveller from the Office in rear.

11*th*.—The fare for a seat in the Mail Cart must be paid before the Traveller starts, and the receipt obtained must be produced when required for inspection by any Official in charge of a Post Office, or otherwise authorized to require it.

12*th*.—All baggage taken by Travellers proceeding either by Shegram or Mail Cart must be weighed at the Post Office before the receipt is given and the Cart or Shegram allowed to start.

13*th*.—Post Masters and Deputy Post Masters will be responsible that baggage in excess of that sanctioned is not taken by any Traveller by Mail Cart or by Shegram.

14*th*.—Travellers engaging seats in Mail Carts must be prepared to start from the Post Office Compound.

15*th*.—A fare once paid cannot be refunded, and a Shegram or a seat in the Cart cannot be considered as engaged until the fare be paid.

16*th*.—Travellers proceeding with the Mails are expressly prohibited from detaining the Mail Cart on the road; if they wish to halt at any intermediate Station, they are at liberty to do so on the understanding that they must wait for the Mails of the following day, when, if not occupied by Passengers, they may resume their journey, but in such cases the permission of the Post Master or Deputy Post Master of the Office where the Dâk is engaged must be previously obtained and notified.

17*th*.—Travellers are prohibited from interfering with the Departmental arrangements for horses, &c., on the road, and they are also enjoined to be careful not to abuse or maltreat the Road Establishment; any irregularity or want of care on the part of the Establishment that comes under the observation of Travellers or others should be reported to the Superintendent of the Establishment or to the Post Master General of Bengal, when an enquiry will be instituted, and the parties in fault punished.

18*th*.—No dogs, or birds, or animals of any description will be allowed in the Mail Cart.

G. BATTYE,
Post Master General of Bengal.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
December 23rd, 1867...	3,708	1,76,633	2,83,481	6,24602	27,61,717
„ 24th, „	.....	2,48,922	35,492	7,22,895	27,61,717
„ 25th, „		Holiday			
„ 26th, „		„			
„ 27th, „		„			
„ 28th, „		„			

CALCUTTA MINT,
The 30th December 1867.

J. F. SHEKLETON,
Officiating Mint Master.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE undermentioned Students have passed the First Examination in Arts:—

FIRST DIVISION.

In Order of Merit.

1	Mitra, Sharoda Churn	...	Presidency College.
2	Mookerjea, Girija Bhooshun	...	Ditto.
3	Sircar, Golap Chunder	...	Sanscrit College.
4	Mookerjea, Wooma Cally	...	Calcutta Free Church Institution.
5	Bose, Bepin Kristo	...	Presidency College.
6	Banerjea, Neelrutna	...	Hooghly College.
7	Doss, Brojendro Mohun	...	Calcutta Free Church Institution.
8	Mozoomdar, Chunder Mohun	...	Kishnaghur College.
9	Chuckerbutty, Chunder Mohun	...	Berhampore College.
10	Roy, Bama Churn	...	Ditto.
11	Bose, Girish Chunder	...	Presidency College.
12	Mashanto, Parbutty Churn	..	Ditto
	Roy, Sham Chand	...	Kishnaghur College.
14	Dutt, Boido Nath	...	Cathedral Mission College.
	Chatterjea, Preo Nath	..	General Assembly's Institution.
16	Bose, Okhoy Coomar	..	Dacca College.
	Dutt, Bepin Behary	...	Presidency College.
	Roy, Radha Nath	...	Ditto.
19	Chowdhry, Sreesh Chunder	...	Ditto.
20	Ghose, Sooresh Chunder	...	Ditto.
21	Banerjea, Jogendro Nath	...	Sanscrit College.
22	Mookerjea, Bepin Behary	...	Kishnaghur College.
23	O'Sullivan, E.	...	St. Xavier's College.
24	Dutt, Preo Nath	...	Patna College.
25	Ghose, Debendro Nath	...	Presidency College.
26	Sinha, Kherode Nath	...	Sanscrit College.
	Gupta, Juggodishwar	...	Kishnaghur College.
28	Ghose, Chunder Coomar	...	Ditto.
	Chatterjea, Anghore Nath	...	Calcutta Free Church Institution.
	Banerjea, Benode Behary	...	Presidency College.
31	Bose, Balok Kristo	...	Ditto.
	Chatterjea, Jogesh Chunder	...	Kishnaghur College.
	Sharman, S. T.	...	St. John's College, Agra.
34	Acharjea, Balkrishna	...	Queen's College, Benares.
35	Mitra, Mudden Mohun	...	Presidency College.
36	Banerjea, Gopal Chunder	..	Kishnaghur College.
	Sen, Lall Gopal	...	Ditto.
38	Banerjea, Gungadhur	...	Presidency College.
	Bose, Doorgaram	...	Ditto.

SECOND DIVISION.

In Alphabetical Order.

	Ahmed, Niaz	...	Bareilly College.
	Ali, Yousuf	...	Delhi College.
	Banerjea, Benode Behary	...	Patna College.
	„ Nobo Kissen	...	Berhampore College.
	„ Rabutty Churn	..	Dacca College.
	Bari, Abdool	...	Cathedral Mission College.
	Bose, Bussunt Coomar	....	Dacca College.
	„ Fonindro Mohun	...	L. M. S. Institution, Bhowanipore.
	„ Jogendro Chunder	...	Cathedral Mission College.
10	„ Omesh Chunder	...	L. M. S. Institution, Bhowanipore.
	„ Opendro Nath	...	Presidency College.
	Chatterjea, Jotendro Nath	...	Hooghly College.
	„ Kedar Nath	...	Presidency College.
	Chitty, J. C.	...	Queen's College, Colombo.

	Chowdhry, Annoda Prosad	... Berhampore College.
	,, Netye Gobindo	... Cathedral Mission College.
	,, Rojoni Kanto	... Dacca College.
	Chuckerbutty, Mohim Chunder	... Calcutta Free Church Institution.
	,, Preo Nath	... Serampore College.
20	,, Sree Nath	... Kishnaghur College.
	Constantine, A.	... St. Xavier's College.
	Deb, Tripoora Churn	... Cathedral Mission College.
	Dey, Gour Churn	... Dacca College.
	,, Mohendro Nath	... Presidency College.
	,, Obhoya Churn	.. Kishnaghur College.
	Doss, Ishwar Chunder	... Dacca College.
	,, Modhoo Soodun	.. L. M. S. Institution, Bhowanipore.
	Dutt, Chunder Bhooshun	... Cathedral Mission College.
	,, Ishan Chunder	... General Assembly's Institution.
30	,, Nuro Sing	... Doveton College.
	,, Preo Nath	.. Presidency College.
	,, Radha Kisto	.. Patna College.
	Ellis, J. H,	... Doveton College.
	Gangooly, Chintamoney	... Presidency College.
	,, Opendro Nath	... Hooghly College.
	,, Rojoni Canto	... L. M. S. Institution, Bhowanipore.
	Ghosal, Gopal Chunder	... Calcutta Free Church Institution.
	,, Pudma Nana	... Hooghly College.
	Ghose, Amrita Loll	... Presidency College.
40	,, Loll Mohun	... Kishnaghur College.
	,, Nilmoney	... Presidency College.
	,, Otool Krishna	... Ditto.
	,, Prosonno Coomar	... Kishnaghur College.
	,, Ram Loll	... Berhampore College.
	,, Sreedhur	... Calcutta Free Church Institution.
	Gomes, W.	.. St. Xavier's College.
	Gooho, Brojendro Coomar	... Dacca College.
	Goshwamy, Mohendro Loll	... Calcutta Free Church Institution.
	Khan, Mohammed Aly Reza	... Agra College.
50	,, Ram Gopaul	... Kishnaghur College.
	Kishore, Nund	... Delhi College.
	Kor, Koylash Nath	... Calcutta Free Church Institution.
	Loll, Cheda	... Bareilly College.
	,, Kishen, II.	... Ditto.
	Mitra, Bhobany Churn	... Patna College.
	Mondol, Hemunto Loll	... Presidency College.
	Mookerjea, Chunder Bhooshun	... Kishnaghur College.
	,, Kanye Lall	... Presidency College.
	,, Khetter Mohun	... Ditto.
60	,, Mohendro Nath	... Berhampore College.
	,, Ramdhone	... L. M. S. Institution, Bhowanipore.
	,, Sree Churn	... Calcutta Free Church Institution.
	Mozoomdar. Anund Nath	... Dacca College.
	Murray, C. M.	.. Doveton College.
	Nath, Deena	.... Lahore Mission College.
	Naug, Bama Churn	... Presidency College.
	,, Juggut Bundhu	... Dacca College.
	Paul, Radha Bullub	... Hooghly College.
	,, Tej	... Agra College.
70	Pramanick, Jossoda Nundon	... Kishnaghur College.
	Roy, Bepin Behary	... Dacca College.
	,, Debendro Nath	... L. M. S. Institution, Bhowanipore.
	,, Mohendro Nath	... Cathedral Mission College.
	,, Shama Churn	.. Dacca College.
	Sahoy, Judoo Nath	... Presidency College.
	Sen, Bhoobun Mohun	.. Dacca College.
	,, Hurry Churn	... Ditto.
	,, Kristo Coomar	... Ditto.
	,, Shoshee Bhooshun	... Ditto,
80	,, Troylokho Nath	... Hooghly College.
	Singh, Anundo Chunder	.. Ditto.
	,, Modhoo Soodun (Junior)	... Berhampore College.
	Sircar, Mudden Gopal	... Kishnaghur College.
84	Surma, Gyan Chunder	... Presidency College.

THIRD DIVISION.

In Alphabetical Order.

	Bagchee, Gopal Kristo	... Berhampore College.
	Banerjea, Bhoobun Mohun	... Presidency College.
	,, Gooroo Nath	... Dacca College.
	,, Judupotee	... Berhampore College.
	,, Khetter Nath	... Teacher.
	,, Shyama Churn	... Queen's College, Benares.
	Bhuttacharjea, Mohendro Nath	... Presidency College.
	Bose, Behary Loll	... Medical College.
	,, Hem Chunder	... Presidency College.
10	,, Omesh Chunder	... Hooghly College.
	,, Protap Chunder	... Presidency College.
	Burat, Choitono Prosad	... Patna College.
	Burddoye, Madhub Chunder	... Cathedral Mission College.
	Bysack, Pauch Cowry	... Ditto.
	Chatterjea, Keerty Chunder	... Patna College.
	Chowdhry, Kashee Potee	... Calcutta Free Church Institution.
	Chunder, Opendro Nath	... Presidency College.
	Coomar, Pran Kissen	.. Calcutta Free Church Institution.
	Deb, Jogendro Nath	... Presidency College.
20	Dhur, Moorli	... St. John's College, Agra.
	Doss, Futtick Chunder	... Teacher.
	,, Hem Nath	... Cathedral Mission College.
	,, Jankee	... Delhi College.
	Dutt, Janoky Nath	... Presidency College.
	,, Peary Loll	... Serampore College.
	,, Shumbhoo Nath	... Dacca College.
	Gangooly, Chunder Mohun	... Kishnaghur College.
	Gooho, Bussunt Coomar	... Calcutta Free Church Institution.
	Goshwamy, Ganput Giri	... Joy Narain's College, Benares.
30	Gupta, Mohanundo	... Hooghly College.
	Kishore, Joogul	... Bareilly College.
	Loll, Doree	... Ditto.
	,, Hazari	.. Ajmere School.
	,, Kishen, I.	... Bareilly College.
	Misser, Luchmee Narain	... L. M. S. Institution, Bhowanipore.
	Moitro, Shama Churn	... Kishnaghur College.
	Moitry, Bhoobun Mohun	... Berhampore College.
	Mookerjea, Aukhoy Coomar	... Hooghly College.
	,, Motee Loll	... Ditto.
40	,, Nogendro Nath	... L. M. S. Institution Bhowanipore.
	,, Oma Churn	.. Queen's College, Benares.
	,, Poresh Nath	... Kishnaghur College.
	Mozoomdar, Gunga Dhur	... Catherdal Mission College.
	,, Ram Doyal	... Patna College.
	Mullick, Mohendro Nath	... St. Xavier's College.
	Nath, Bhola	... St. John's College, Agra.
	,, Sheo	... Delhi College.
	Neogy, Nundo Loll	... Pupil Teacher, Hooghly Normal School.
	Palit, Horee Nath	... Hooghly College.
50	Panja, Nrisingha Moorary	... Ditto.
	Prasada, Deo	... Agra College.
	Rooder, Aushutose	... Presidency College.
	Roy, Bepin Chunder	... Dacca College.
	,, Brojo Nath	... Cathedral Mission College.
	,, Hur Coomar	... Presidency College.
	Roychowdhry, Ram Chunder	... L. M. S. Institution Bhownipore.
	Ruheem, Abdoor	... Kishunghur College.
	Sanial, Prosonno Coomar	.. Calcutta Free Church Institution.
	Seal, Choony Loll	... Ditto ditto.
60	Sen, Bepin Behary	... Hooghly College.
	,, Horee Nath	... L. M. S. Institution, Bhowanipore.
	,, Hurrish Chunder, II.	... Dacca College.
	,, Kanie Loll	... Presidency College.
	,, Rakhul Doss	... Ditto.
65	Wigeyesakere, H. D.	... Queen's College, Colombo.

The under-mentioned Students have passed the Entrance Examination :—

FIRST DIVISION.

In Alphabetical Order.

	Arunasalem, P.	... Queen's College, Colombo.
	Banerjea, Behary Loll	... Hare School.
	„ Dwarka Nath	... Dacca Collegiate School.
	„ Khetter Mohun	... General Assembly's Institution.
	„ Laul Gopal	... Hare School.
	„ Russick Mohun	... Dacca Collegiate School.
	„ Srish Chunder	... Hare School.
	Barckley, W. C. G.	.. La Martiniere College.
	Beg, Khoodadad	... Canning College. Lucknow.
10	Bhuttacharjea, Bama Churn	... Jonye Training School.
	„ Narain Chunder	... Serampore College.
	Bose, Bhola Nath	... Howrah School.
	„ Boroda Prosad	... Ditto.
	„ Boycunto Nath	... Hare School.
	„ Dhurmo Doss	.. Hooghly Collegiate School.
	„ Monmoth Coomar	... Kishnaghur Collegiate School.
	„ Poresh Nath	... Hare School.
	„ Rajendro Chunder	... General Assembly's Institution.
	„ Tariny Churn	... Hare School.
20	Brown, W. D'Routh	... Bishop's School, Simla.
	Chatterjea, Aughore Nath	... Dacca Collegiate School.
	„ Gonesh Chunder	.. Patna Normal School.
	„ Rakhal Dass	... Ooterparah School.
	„ Shojonee Canto	... Kishnaghur Collegiate School.
	Chumpa, John	... Free Church Institution, Nagpore.
	Coomar, Poorno Chunder	... Hare School.
	Currie, F.	... St. Xavier's College.
	Dey, Brojendro Nath	... Canning College, Lucknow.
	„ Debendro Nath	... Hare School.
30	„ Loll Behary	.. Oriental Seminary.
	Doss, Bamon Doss	... Hare School.
	„ Bepin Behary	.. Hindu School.
	„ Kuerode Chunder	... Ditto.
	Dutt, Brindabun Chunder	.. Hooghly Collegiate School.
	„ Brojo Mohun	... Calcutta Free Church Institution.
	„ Okhoy Coomar	... Seal's Free College
	„ Shoshee Bhoosun	.... Dacca Collegiate School.
	„ Sree Nath	... Ditto.
	Elston, J.	.. Bishop's School, Simla.
40	Ghosal, Tarapodo	.. Cossipore Aided School.
	Ghose, Haran Kristo	... Hindu School.
	„ Pitambur	... Balasore School.
	„ Preo Nath	... Hooghly Collegiate School.
	„ Umbica Churn	... Dacca Collegiate School.
	Gupta, Parbutty Sunker	.. Hare School.
	Halder, Kishory Lall	... Hooghly Collegiate School.
	„ Sharoda Kanto	... Dacca Collegiate School.
	Hossein, Jaffer I.	... Agra College.
	Hatten, J. J.	... Doveton College.
50	Kor, Girish Chunder	... Metropolitan Institution.
	Lall, Behary	... Queen's College, Benares.
	„ Goorsarun	.. Bareilly College.
	McNair, G. B.	... La Martiniere College.
	Mookerjea, Cally Nath	... Kishnaghur A. V. School.
	„ Cally Podo	... Hooghly Collegiate School.
	„ Kasheshur	.. Serampore College.
	„ Gopal Chunder	... Hindu School.
	„ Hurro Cally	.. Agurparah C. M. S. Institution.
	„ Hurry Doss	... Hare School.
60	„ Kantee Chunder	... Ditto.
	„ Okhoy Coomar	... Kishnaghur Collegiate School.
	„ Opendro Chunder	.. Dacca Collegiate School.
	„ Shyama Coomud	... Hindu School.
	„ Tacoor Doss	... Burrisa Aided School.
	Mountain, W. I.	... Bengal Academy.
	Moses, C. O.	... St. Xavier's College.

	Mullick, Koonjo Lall	... Hindu School.
	„ Mehendro Nath	... Ditto.
	„ Shadhoo Churn	... Howrah School.
70	Moonshy, Omrito Lall	... Ootterparah School.
	Mitra, Aupoorba Kissen	.. General Assembly's Institution.
	„ Bissumbhur	... Hindu School.
	„ Jogendra Nath (Senior)	... Hare School.
	„ Rash Behary	... Beerbhoom School.
	Mozoomdar, Koylash Chunder	... Metropolitan Institution.
	„ Ram Doorlub	.. Mymensing School.
	Nath, Kashee	... Delhi Collegiate School.
	Paul, Jodoo Nath	... Ootterparah School.
	Pershad, Ajoodhya	.. Queen's College, Benares.
80	„ Gunga	... Delhi Collegiate School.
	„ Jwala	... Bareilly College.
	„ Kashee	... Queen's College, Benares.
	Ram Tota	.. Agra College.
	Roy, Kherod Chunder	... Hindu School.
	„ Rojoni Nath	... Dacca Collegiate School.
	Sanial, Hurish Chunder	... Bogra School.
	„ Shoshee Mohun	... Beauleah School.
	Sen, Butto Kissen	... Hare School.
	„ Doorga Churn	... Burrisaul School.
90	„ Shoshee Bhooshun	.. General Assembly's Institution.
	„ Umbica Churn	.. Dacca Collegiate School.
	Shaha, Jogendro Nath	... Calcutta Free Church Institution.
	Sircar, Boycunto Chunder	... Dacca Collegiate School.
	„ Mohendro Nath	... Metropolitan Institution,
95	„ Troylokho Nath	... L. M. S. Institution, Bhowanipore.

SECOND DIVISION.

In Alphabetical Order.

	Acharjea, Ishan Chunder	... Beerbhoom School.
	Addy, Umbica Churn	... Singarcone Badla School
	Ahmed, Faiz	.. Barielly College.
	Ala, Abdool	... Howrah School.
	Aly, Hyder	... F. C. Institution Nagpore.
	Anthonisz E. R.	... Queen's College Colombo.
	Audhicary, Gopal Chunder	... Chinsurah F. C. Institution.
	Bagehee, Unnoda Prosad	... Beauleah School.
	Banerjea, Brojo Loll	... Chinsurah F. C. Institution
10	„ Burroda Prosad	... Ilsoba Mondlye Aided School.
	„ Chunder Coomar	... Patna Normal School.
	„ Deno Nath	... Doveton College.
	„ Girish Chunder	... Beerbhoom School.
	„ Heera Loll	... Patna Normal School.
	„ Hem Chunder	... Hare School.
	„ Joyram	... Midnapore School.
	„ Kedar Nath	... Baraset School.
	„ Kishory Loll	.. Konnuggur School.
	„ Krishto Nath	... Hooghly Collegiate School.
20	„ Mohendro Narain	.. Berhampore Collegiate School.
	„ Nebarun Chunder	... Seebpore Aided School.
	„ Nilrutten	.. Agurparah C. M. S. Institution.
	„ Nobin Chunder	... Chinsurah Free Church Institution.
	„ Nursing Chunder	... Santipore E. School.
	„ Omesh Chunder	... Ilsoba Mondlye Aided School.
	„ Omoolla Chunder	... L. M. S. Institution, Bhowanipore.
	„ Pitamber	... Metropolitan Institution.
	„ Shib Chunder	... Ooterparah School.
	„ Sitta Nath	.. Nundon Brothers' Academy.
30	„ Surrut Chunder	... Serampore College.
	„ Tariny Doss	... Kishnaghur Collegiate School.
	Baptist, G. A.	... Patna Collegiate School.
	Bhur, Haboo Loll	... Hooghly Collegiate School.
	Bhuttacharjea, Bhoobun Mohun	... South Baharoo School.
	„ Ishwar Chunder	... Kishnaghur Collegiate School.
	„ Juggo Bundhu	... Mahanad Free Church Mission School.
	„ Okhoy Coomar	... Calcutta Free Church Institution.
	„ Prosonno Coomar	... Digapotiah A. V. School.

	Bhuttacharjea, Ram Chunder	.. Howrah School.
40	„ Rash Behary	... Burdwan Moharaja's School.
	Biswas, Sham Tarun	.. General Assembly's Institution.
	„ Siddessur	.. Hooghly Collegiate School.
	Bose, Benode Behary	... Ranaghat School.
	„ Bhoot Nath	... Goopeenathpore School.
	„ Cally Prosonno	.. Pogose School.
	„ Gopal Chunder	... Hindu School.
	„ Keshub Coomar	.. Kishnaghur Collegiate School.
	„ Koylash Chunder	... Hindu School.
	„ Loll Mohun	.. Pogose School.
50	„ Okhoy Kristo	... Hindu School.
	„ Otool Chunder	... Hare School.
	„ Ram Chunder	... Chinsurah Free Church Institution.
	„ Rash Behary	... Burrisaul School.
	„ Roma Nath	... Hare School.
	„ Romesh Chunder	.. Khajah Abdool Gunny's Free School.
	„ Shib Chunder	.. Delhi Collegiate School.
	„ Sreenibash	... Seal's Free College.
	„ Umbica Churn	... Noral Aided School.
	Bryson, A. H.	... Bishop's School, Simla.
60	Buksh, Aziz	... Jullunder Mission School.
	„ Wazeer	... St. John's College. Agra.
	Buxy, Bunko Behary	... Barrackpore School.
	Bysack, Mohim Chunder	... General Assembly's Institution.
	Chatterjea, Bama Churn	... St. Xavier's College.
	„ Bishtoo Chunder	... Rungpore School.
	„ Cally Sunker	... Ilsoba Mondlye School.
	„ Doorga Doss	... Hare School.
	„ Girish Chunder	... Tallygunge Aided Mission School.
	„ Gonesh Chunder	... General Assembly's Institution.
70	„ Jogendro Chunder	... Cutwa School.
	„ Jogendro Nath	... General Assembly's Institution.
	„ Juggo Bundho	... Chinsurah F. C. Institution.
	„ Kartic Chunder	... Bancoorah School.
	„ Kartic Chunder	... Patna Normal School.
	„ Khetter Nath	... Konnugger School.
	„ Mohendro Lall	... Howrah School.
	„ Neermul Chunder	... Chinsurah F. C. Institution.
	„ Shoshee Bhooshun	... Hooghly Collegiate School.
	„ Sree Nath	... Nizamut School.
80	Chowdhry, Bonwary Lall	... Beerbhoom School.
	„ Brojo Nath	... General Assembly's Institution.
	„ Modhoo Soodun	... Kishnaghur A. V. School.
	„ Motee Loll	... General Assembly's Institution.
	„ Omesh Chunder	... Bancoorah School.
	„ Uercor Chunder	... Chittagong School.
	Christian, W.	... Doveton College.
	Chuckerbutty, Bhola Nath	... Ooterparah School.
	„ Hurry Nath	... Boroe Seminary.
	„ Shurrut Chunder	... Agurparah C. M. S. Institution.
90	„ Shyama Churn	... Seal's Free College.
	„ Tara Coomar	... Sanscrit College.
	„ Tej Chunder	... General Assembly's Institution.
	Chunder, Hurry Churn	... Ditto
	Cooch, Nobo Kristo	... Berhampore Collegiate School.
	Coondoo, Chunder Coomar	... Howrah School.
	„ Nundo Loll	... Metropolitan Institution.
	Cuylenburg, C F. Van	... Queen's College, Colombo.
	Daw, Behary Loll	... General Assembly's Institution.
	„ Gopal Kristo	... Rungpore School.
100	Deb, Gopendro Krishna	... Hindu School.
	Deen, Fukhrul	... Joy Narain's College.
	Dey, Choonee Loll	... Chinsurah Free Church Institution.
	„ Jogendro Nath	... Hindu School.
	„ Kedar Nath	... Canning College, Lucknow.
	„ Roma Nath	... Midnapore School.
	„ Shoshee Bhooshun	... Hooghly Branch School.
	Dial, Bageshwari	... Joy Narain's College.
	„ Deen	... Delhi Collegiate School.
	„ Purmeshwari	... Queen's College, Benares.
110	Doss, Bhugwan Chunder	... Dacca Collegiate School.
	„ Bissumbhor	... Calcutta Training Academy.

	Doss, Cally Mohun	... Pogose School.
	„ Doorga Prosonno	... Dacca Collegiate School.
	„ Dwarka	... Bareilly College.
	„ Girish Chunder	... Beerbhoom School.
	„ Gosto Behary	... Hooghly Branch School.
	„ Ishwar Chunder	... General Assembly's Institution.
	„ Luchmun	... Delhi Collegiate School.
	„ Madho	... Agra College.
120	„ Mohendro Loll	... Chinsurah Free Church Institution.
	„ Nursing	... Hume's High School, Etawah.
	„ Nursing	... Peshawar Mission School.
	„ Purmeshwari	... Fyzabad School.
	„ Raj Coomar	... Khajah Abdool Gunny's Free School.
	„ Rhedoy Chunder	... Hooghly Branch School.
	„ Roma Canto	.. Gowhatty School.
	„ Sham Chand	... Calcutta Free Church Institution.
	„ Soorjoo Narain	... Hindu School.
	„ Surrut Chunder, I.	... Chittagong School.
130	D'Silva, A.	... St. Xavier's College.
	Dubern, G.	... Ditto.
	Durand, V. C.	... Ditto.
	Dutt, Bhowani	... Bareilly College.
	„ Chunder Nath	... General Assembly's Institution.
	„ Dwarka Nath	.. Barripore Aided School.
	„ Gopal Chunder	... L. M. S. Institution, Bhowanipore.
	„ Megh Nath	... Hare School.
	„ Mohendro Lall	.. Kishnaghur Collegiate School.
	„ Opendro Chunder	... Cuttack School.
140	„ Pran Krisha	... Badla Singarcone School.
	„ Suttya Churn	... Midnapore School.
	„ Umbica Churn	... Jessore School.
	Frost, C. D.	... La Martiniere College,
	Gangooly Hur Mohun	... Patna Normal School.
	„ Opoorbo Coomar	... Metropolitan Institution.
	Ghose, Aushiny Coomar	... Chittagong School.
	„ Brojendro Chunder	... Kandee A. S. School.
	„ Chunder Nath	... Calcutta Training Academy.
	„ Gopal Chunder	... Midnapore School.
150	„ Hem Chunder	... Ooterparah School.
	„ Jodoo Monee	.. Cuttack School.
	„ Kanye Loll	... General Assembly's Institution.
	„ Loll Behary	... Hooghly Branch School.
	„ Modhoo Soodun	... Serampore College.
	„ Mohim Chunder	... Bogra School.
	„ Mothoora Nath	... Metropolitan Institution.
	„ Omesh Chunder	... Hooghly Branch School.
	„ Opendro Nath	... Metropolitan Institution.
	„ Preo Nath	... General Assembly's Institution.
160	„ Raj Kissen	... Hare School.
	„ Satcowry	... Serampore College.
	„ Shoshee Bhooshun	... Calcutta Free Church Institution.
	„ Shoshee Bhooshun	... Seebpore Aided School.
	Gooho, Aunath Bundhoo	... Mymensing School.
	„ Prosouno Coomar	... Gregory's School.
	Gopal, Mudden	... Delhi Collegiate School.
	Gupta, Chunder Coomar	... Ooterparah School.
	„ Chunder Narain	... Gya School.
	„ Dwarka Nath	... Khajah Abdool Gunny's Free School.
170	„ Ishan Chunder	... Pogose School.
	„ Johory Loll	... Beerbhoom School.
	„ Kristo Chunder	... Khajah Abdool Gunny's Free School
	„ Protap Chunder	... Chinsurah Free Church Institution.
	„ Raj Narain	... Gya School.
	Hazra, Umbica Churn	... L. M. S. Institution, Bhowanipore.
	Ibrahim, Syed	... Patna Collegiate School.
	Imam, Imdad	... Bhagulpore School.
	Jeremy, Lazarus	... Teacher.
	Keyt, C. E.	... Queen's College, Colombo.
180	Khettry, Devaki Nundon	... Queen's College, Benares.
	Koar, Rajendro Loll	... Goopeenathpore School.
	„ Shoshee Bhooshun	... Taltollah Preparatory School.
	Kor, Shama Churn	... Dacca Collegiate School.
	Lambert, G.	... St. Xavier's College.

	Law, Ram Chunder	...	Hindu School.
	„ Rishikesh	...	Ditto.
	Lall, Bankai	...	Hume's High School, Etawah.
	„ Behary	...	Bareilly College.
	„ Behary	...	Lahore Zillah School.
190	„ Gridhary	...	Delhi Collegiate School.
	„ Jai	...	Bareilly College.
	„ Luchmun	...	Patna Collegiate School.
	„ Shadee	...	Hume's High School, Etawah.
	„ Sohun	...	Bareilly College.
	Luteef, Abdool	...	Calcutta Mudrissa.
	Lynch, W.	...	St. Xavier's College.
	Malic, Abdool	...	Calcutta Mudrissa.
	Mendes, T. A.	...	Bengal Academy.
	Mirza, Mahammed A.	...	Teacher.
200	Misser, Behary Loll	...	Burdwan Moharajah's School.
	Mitra, Behary Loll	..	Myapore School.
	„ Bhuggobutty Churn	..	Oriental Seminary.
	„ Ganendre Nath	..	Calcutta F. C. Institution.
	„ Gopal Chunder	...	Hooghly Collegiate School.
	„ Heera Loll	...	General Assembly's Institution.
	„ Jogendro Nath, (Junior)	...	Hare School.
	„ Jogendro Nath	...	Horinavi A. S. School.
	„ Jogesha Chundra	...	Khanakool Kishnaghur A. S. School.
	„ Kedaressur	..	Bauleah School.
210	„ Kedar Nath	...	Midnapore School.
	„ Motee Loll	...	Kishnaghur Collegiate School.
	„ Obinash Chunder	..	L. M. S. Institution, Bhowanipore.
	„ Omesh Chunder	...	Bauleah School.
	„ Poorno Chunder	...	General Assembly's Institution.
	„ Shoshee Bhooshun	..	Hare School.
	„ Unnoda Prosad	...	Ditto.
	Mookerjea, Aughore Chunder	...	Bhastarah School.
	„ Aushootosh	...	Bauleah School.
	„ Bhola Nath	...	Calcutta F C. Institution.
220	„ Bissessur	...	Ditto.
	„ Callica Nundo	...	Howrah School.
	„ Cally Doss	...	Agurparah C. M. S. Institution.
	„ Chunder Canto	...	Burrisaul School.
	„ Chunder Coomar	..	Howrah School.
	„ Doorga Doss	...	Berhampore Collegiate School.
	„ Dukhina Runjun	...	Paikparah School.
	„ Dwarka Nath	...	Balasore School.
	„ Girindro Nath	...	Kishnaghur Collegiate School.
	„ Gopal Chunder	...	Taltollah Preparatory School.
230	„ Haran Chunder	...	Howrah School.
	„ Hem Chunder	...	Bagnaparah School.
	„ Jogessur	...	Taltollah Preparatory School.
	„ Kedar Nath	...	Metropolitan Institution.
	„ Khetter Mohun	...	General Assembly's Institution.
	„ Khetter Nath	...	Kishnaghur A. V. School.
	„ Mohendro Nath	...	Burdwan Moharajah's School.
	„ Nonee Gopal	...	Hooghly Branch School.
	„ Peary Loll	..	Hare School.
	„ Ram Loll	...	Culna Free Church Branch School.
240	„ Ram Podo	...	Beersingha A. S. School.
	„ Soorjo Coomar	..	Hooghly Branch School.
	„ Sree Gopal	...	Ditto.
	„ Surrut Chunder	...	Monghyr School.
	„ Umesha Chundra	...	Sanscrit College.
	Moore, G. F.	..	Bishop's School, Simla.
	Mozoomdar, Benode Behary	..	General Assembly's Institution.
	„ Bepin Behary	...	Hare School.
	„ Gobindo Nath	..	Bauleah School.
	„ Gooroo Doss	...	Queen's School, Chittagong.
250	„ Komul Chunder	..	Shumbhoo Nath's School, Chatmore.
	Mull, Johory	...	St. Stephen's College, Delhi.
	Mullick, Boistub Churn	...	Hooghly Collegiate School.
	Mulle, Neekoonjo Behary	...	Cutwa School.
	Mundle, Prankristo	...	Bancoorah School.
	Naha, Anungo Mohun	...	Pogose School.
	Narain, Hridaya	...	Canning College, Lucknow.
	„ Hur	...	Ajmere School.

	Narain Luchmee, Pundit	...	Canning College, Lucknow.
	Nath, Bhola, Lalla	...	Beerbhoom School.
260	„ Gopee	...	Fyzabad School.
	„ Hurrihur, Pundit	...	Canning College, Lucknow.
	„ Kashee	...	Hume's High School, Etawah.
	„ Pirthee, Pundit	...	Lahore Zillah School.
	„ Rugh	...	Hume's High School, Etawah.
	Naug, Horee Churn	...	Hindu School.
	„ Kedar Nath	...	Bhastarah School.
	„ Krishno Lall	...	Dacca Collegiate School.
	Neogy, Rojoni Canto	...	Dinagepore School.
	Nundy, Bacharam	...	Hooghly Branch School.
270	„ E.	...	Canning College, Lucknow.
	„ Kartic Chunder	...	Hooghly Collegiate School.
	Otto, F.	...	St. Xavier's College.
	Panabokke, T. B.	..	St. Thomas' College, Colombo.
	Pattock, Lall Behary	...	Bally Seminary.
	Paul, Bhola Nauth	...	Oriental Seminary.
	„ Chunder Madhub	...	Bangla Bazar School.
	„ Hurry Churn	...	Calcutta Training Academy.
	Pereira, C. S.	...	Queen's College, Colombo.
	Pershaud, Madho, Lallah	...	Canning College, Lucknow.
280	„ Ram	...	St. John's College, Agra.
	Potronovish, Banessur	...	Mymensing School.
	Purmanund	...	Patna Normal School.
	Rahman, Faizur	...	Calcutta Mudrissa.
	„ Fuzloor, Khan	...	Ditto.
	Ram, Atma	...	Umritsur Collegiate School.
	„ Sava	...	Agra College.
	Ramchundra, Kushinath, D.	...	Free Church Institution, Nagpore.
	Rao, Bussunt	...	Bareilly College.
	Rauf, Mohamud Abdoor	...	Calcutta Mudrissa.
290	Richards, J. H.	...	Doveton College.
	Rojauck, Bunco Behary	...	Beerbhoom School.
	Roy, Bhoojungo Bhoosun	...	Berhampore Collegiate School.
	„ Bungo Chunder	...	Bangla Bazar School.
	„ Chunder Nath	..	Konnugger School.
	„ Denendro Narain	...	Hindu School.
	„ Doorga Soonder	...	Pubna School.
	„ Ganendro Coomar	..	Metropolitan Institution.
	„ Girish Chunder	...	Beerbhoom School.
	„ Gunga Doss	...	Burrisaul School
300	„ Horendro Narain	...	Kishnaghur Collegiate School.
	„ Juggut Chunder	...	Berhampore Collegiate School.
	„ Nebarun Chunder	...	Ditto ditto.
	„ Nobin Chunder	...	Beerbhoom School.
	„ Poorno Chunder	...	Kishnaghur Collegiate School.
	„ Poorno Chunder	...	Pogose School.
	„ Purmeshur	...	Kishnaghur A. V. School.
	„ Satya Churn	...	Sanscrit College.
	„ Shama Prosonno	...	Gossy Doorgapore A. V. School.
	„ Sharoda Prosonno	...	Kishnaghur Collegiate School.
310	„ Soorjee Canto	...	Kishnaghur A. V. School.
	„ Woodoy Chunder	...	Mymensing School.
	Rukhit, Gobindo Kishore	..	Dacca Collegiate School.
	Sanial, Tacoor Doss	...	Queen's College, Benares.
	Sarvadhikari, Upendra Kumar	...	Khanakool Kishnaghur A. S. School.
	Satrah, Chundy Churn	..	Howrah School.
	Sen, Anundo Chunder	...	Pogose School.
	„ Behary Loll	...	Khajah Abdool Gunny's Free School.
	„ Deno Bundhu	...	Pogose School.
	„ Gobindo Loll	...	Hare School.
320	„ Gooroo Doss	..	Mymensing School.
	„ Hurrish Chunder	..	Cuttack School.
	„ Konye Loll	...	Hare School.
	„ Mohesh Chunder	...	Bauleah School.
	„ Prosonno Coomar	...	Pogose School.
	„ Romesh Chunder	...	Rungpore School.
	„ Rutnessur	...	Pogose School.
	„ Shama Churn	...	Burrisaul School.
	„ Tara Churn	...	Queen's School, Chittagong.
	„ Tariny Churn	...	Intally Institution.
0	„ Wooma Nath	...	Dacca Collegiate School.

	Senewiratne, A. DeAlwis	.. St. Thomas' College, Colombo.
	Sen Gupta, Cally Doss	... Beerbhoom School.
	Shamjus	.. St. Stephen's College, Delhi.
	Shaw, Bepin Behary	... Serampore College.
	Shye, Kedar Nath	... Agurparah C. M. S. Institution.
	Simmons, H. L.	.. St. Xavier's College.
	Sing, Gocool Behary	.. Beerbhoom School.
	„ Ishwar Prosad	... Hare School.
	„ Jawahir	.. Queen's College, Benares.
340	„ Kashi Nath	... Ditto.
	„ Mohendro Nath	... Howrah School.
	„ Motee Loll	... Metropolitan Institution.
	„ Neekoonjo Behary	... General Assembly's Institution.
	„ Nobo Gopal	... Calcutta Free Church Institution.
	„ Saligram	.. Patna Collegiate School.
	„ Shoshee Bhooshun	... Hooghly Branch School.
	„ Umrao	... Delhi Collegiate School.
	Sircar, Bamon Doss	... Bhagulpore School.
	„ Binode Behary	... Hooghly Collegiate School.
350	„ Girish Chunder	... Calcutta Free Church Institution.
	„ Horee Churn	.. Chinsurah Free Church Intitution.
	„ Jadub Kristo	.. Shambazar Preparatory School.
	„ Jodoo Nath	... Patna Collegiate School.
	„ Kally Kinkur	... Jerat School.
	„ Kristo Dhone	... Serampore College.
	„ Tariny Churn	... Pubna School.
	Solomons, P. F.	.. Queen's College, Colombo.
	Soor, Hem Chunder	... General Assembly's Institution.
	Sunker, Kirpa	... Victoria College, Agra.
360	„ Kirpa	... Canning College, Lucknow.
	Surma, Luchmee Chunder	... Gowhatty School.
	Tagore, Nobin Madhub	... Calcutta Training Academy.
363	Whyte, Robert	... Calcutta Free Church Institution.

Third Division.

In Alphabetical Order.

	Ahmed, Siddiq	... Calcutta Mudrissa.
	„ Tamiz-ood-deen	... Jehanabad School.
	Ali, Hossein	... Calcutta Mudrissa.
	„ Karamut	... Chittagong School.
	„ Shakawat	... Khajah Abdool Gunny's Free School.
	Bagchee, Jogessur	... Sulkea Aided School.
	„ Lolit Mohun	... Bauleah School.
	„ Taruck Nath	... Gregory's School.
	Bajpye, Bussunto Lall	.. Kandee A. S. School.
10	Balgovind	.. Queen's College, Benares.
	Balial, Heera Loll	.. Koolingram School.
	Banda, P. T.	... St. Thomas' College, Colombo.
	Banerjea, Chunder Coomar	... Hare School.
	„ Chunder Coomar	... Hetumpore School.
	„ Debendro Nath	... Metropolitan Institution.
	„ Gopal Chunder	... Kishnaghur A. V. School.
	„ Horee Churn	.. Chinsurah Free Church Institution.
	„ Horee Nath	.. Kishnaghur Collegiate School.
	„ Koonjo Behary	.. Teacher.
20	„ Nobin Krishna	... Hooghly Collegiate School.
	„ Raj Coomar	... Chinsurah Free Church Institution.
	„ Ram Chunder	.. Sarun School.
	„ Ram Loll	... Barrackpore School.
	„ Ram Shurn	.. Kallyghat Hindu Academy.
	„ Sreesh Chunder	... Queen's College, Benares.
	Bhabra, Gungaram	... Lahore Zillah School.
	Bhuttacharjea, Cally Churn	... Canning College, Lucknow.
	„ Doorga Sunker	... Joy Narain's College, Benares.
	„ Jodoo Nath	... Sulkea Aided School.
30	„ Kedar Nath	... Serampore College.
	„ Nil Madhub	... Nizamut School.
	„ Raj Coomar	... Konnugger School.
	„ Ram Nath	... Sanscrit College.
	„ Sreepotee	.. Berhampore Collegiate School.

	Biswas, Jodoo Nath	... Burdwan Preparatory School.
	„ Kartikaya	... Jehanabad School.
	„ Nitto Gopal	.. General Assembly's Institution.
	Boral, Poorno Chand	... Hindu School.
	Bose, Aubinash Chunder	... Metropolitan Institution.
40	„ Bonwary Loll	.. Burdwan C. M. S. Institution.
	„ Chunder Coomar	... Noral School.
	„ Deen Doyal	... General Assembly's Institution.
	„ Ganoda Sunker	... Kishnaghur A. V. School.
	„ Gopal Chunder	... Free Church Mission School, Shonatigree.
	„ Khetter Mohun	... Calcutta Training Academy.
	„ Mohesh Chunder	... Jehanabad School.
	„ Nil Madhub	.. Juggutbullubpore School.
	„ Nobodip Chunder	... Dushghurah School.
	„ Probodh	... Kallyghat Hindu Academy.
50	„ Shib Kristo	... Teacher.
	„ Siddseeur	... Hooghly Branch School.
	„ Tariny Churn	... Chittagong School.
	Bysack, Jogesh Chunder	... Medical College.
	„ Promotho Nath	... Hindu School.
	„ Radhica Mohun	... Pogose School.
	Campagnac, A. G.	... Doveton College.
	Chand, Namie	... Ajmere School.
	Chatterjea, Baney Madhub	... Santipore English School.
	„ Benode Behary	... Khajah Abdool Gunny's Free School.
60	„ Cally Doss	... Kishnaghur Collegiate School.
	„ Cally Nath	... Burrisaul School.
	„ Cally Podo	... Agurparah C. M. S. Institution.
	„ Girish Chunder	... General Assembly's Institution.
	„ Girish Chunder	... Gya School.
	„ Jogessur	... Bancoorah School.
	„ Juggun Nath	... Agurparah C. M. S. Institution.
	„ Kedar Nath	... Kishnaghur Collegiate School.
	„ Nemye Chunder	... General Assembly's Institution.
	„ Nil Madhub	... South Baharoo School.
70	„ Nobo Coomar	... Boroe Seminary.
	„ Omesh Chunder	... Burdwan Moharajah's School.
	„ Onoocool Chunder	... Indian Free School.
	„ Roma Nath	... Tallygunge Mission School.
	„ Saroda Prosad	... Agurparah C. M. S. Institution.
	„ Tariny Churn	... Kandee A. S. School.
	Chowdhry, Cally Doss	... Free Church Institution, Nagpore
	„ Cally Doss	... Burdwan C. M. S. Institution.
	„ Chundy Churn	... Bancoorah School.
	„ Kedar Nath	... Metropolitan Institution.
80	„ Kherode Nath	... General Assembly's Institution.
	„ Shoshee Bhooshun	... Burdwan Preparatory School.
	Christian, A.	... Dacca Collegiate School.
	Chuckerbutty, Bidhoo Bhooshun	... Kishnaghur A. V. School.
	„ Bishnoo Churn	... Burrisaul School.
	„ Chunder Nath	... Queen's College, Benares.
	„ Girish Chunder	... Chittagong School.
	„ Horee Churn	... Mymensing School.
	„ Mohendro Nath	... Chinsurah Free Church Institution.
	„ Preo Nath	... Horinavi A. S. School.
90	„ Rojoni Canth	... Pogose School.
	„ Russick Ronjon	... Tagoria Aided School.
	„ Shoshee Bhooshun	... Metropolitan Institution.
	„ Shoshee Coomar	... Pogose School.
	Chunder, Brojendro Coomar	... General Assembly's Institution.
	„ Gobin Loll	... Hindu School.
	„ Khetter	... Lahore Zillah School.
	Coomar, Bepin Kristo	... Ooterparah School.
	„ Jogendro Nath	... Intally Institution.
	„ Rajendro Nath	... Sanscrit College.
100	Corbet, R.	... St. Xavier's College.
	David, J.	... L. M. S. Institution, Mirzapore.
	Deb, Hur Nath	... Pogose School.
	„ Jogesh Chunder	.. Queen's College, Benares.
	„ Juggut Chunder	.. Sylhet Mission School.
	„ Umbica Churn	... Jessore School.
	DeLivera, E. S. E.	... Queen's College, Colombo.
	Dey, Bhoot Nath	... Hindu School.

	Dey, Gonesh Cnunder	... Serampore College.
	„ Mothoora Nath	.. Sylhet Mission School.
110	Dhur, Gocool Kristo	... Teacher.
	Dial, Bageshwari	... Queen's College, Benares.
	Dissanayeke, D. A.	... Queen's College, Colombo.
	Doss, Atroo	.. Rawul Pindee Mission School.
	„ Kherode Chunder	... Chittagong School.
	„ Komul Kissen	... Barrackpore School.
	„ Mudden Mohun	.. Meerahya School at Putteah.
	„ Nundo Loll	.. Hare School.
	„ Parbutty Coomar	.. Burrisaul School.
	„ Peary Churn	... Sylhet Mission School.
120	„ Poorno Chunder	.. Konnugger School.
	„ Pran Coomar	.. Dacca Collegiate School.
	„ Pursottum	.. St. John's College, Agra.
	„ Ram Comul	... Queen's School, Chittagong.
	„ Ram Krishna	.. Santipore English School.
	„ Shib Chunder	... Cossipore School.
	„ Shib Kristo	... General Assembly's Institution.
	„ Sree Kissen	... Bansbariah Free Church Mission School.
	„ Troylokho Nath	... Maldah School.
	„ Umbica Charana	... Sanscrit College.
130	Dutt, Addya Nath	... Sylhet Mission School.
	„ Bepin Behary	.. Chinsurah Free Church Institution.
	„ Bhobany Canto	... Teacher.
	„ Bhugwan Prosad	... Cuttack School.
	„ Doorga Doss	... Cutwa School.
	„ Dwarka Nath	... L. M. S. Institution, Bhowanipore.
	„ Janoky Nath	... Tagoria A. V. School.
	„ Koylash Chunder	.. Mymensing School.
	„ Man Gobind	... Chuckdiggy School.
	„ Nolinakho	... Beerbhoom School.
140	„ Pran Kissen	.. General Assembly's Institution.
	„ Rutnessur	... Burdwan Preparatory School.
	„ Shoshee Bhooshun	... Santipore E. School.
	Fernando, S.	... Queen's College, Colombo.
	Gangooly, Aubinash Chunder	... Syedpore Aided School.
	„ Gopal Chunder	... South Baharoo School.
	„ Shoshee Coomar	... Gregory's School.
	Ghose, Cally Prosonno	... Hare School.
	„ Deno Nath	... Baraset School.
	„ Juggut Bullubh	... Burdwan Preparatory School.
150	„ Khetter Mohun	... Cawnpore School.
	„ Omesh Chunder	... Sulkea Aided School.
	„ Poorno Chunder	... L. M. S. Institution, Bhowanipore.
	„ Preo Nath	... Barrackpore School.
	„ Raj Kristo	... Useful Arts School.
	„ Surrut Chunder, (Senior)	... General Assembly's Institution.
	„ Tariny Churn	... Bhagulpore School.
	Ghuttuck, Aushootosh	... Chinsurah Free Church Institution.
	Gooho, Bussunt Coomar	... Burrisaul School.
	Gopal, Nund	... Goojrat School.
160	Goshwamy, Brojo Loll	... Bullagurh School.
	„ Sree Nath	... Berhampore Collegiate School.
	Gupta, Ghonessam	... Patna Cellegiate School.
	„ Prosonno Coomar	... Pogose School.
	„ Tara Prosonno Doss	... Intally Institution.
	Halder, Norosingha	... L. M. S. Institution, Bhowanipore.
	„ Nundo Lall	... General Assembly's Institution.
	Hossien, Jaffer, II.	... Agra College.
	„ Mohomed Abdool	... Berhampore Collegiate School.
	„ Moshaheb	... Queen's College, Benares.
170	Indra, Ram Churn	... Santipore English School.
	Jha, Soorjomoney	.. Bhagulpore School.
	Khan, Ayaz	... St. John's College, Agra.
	„ Mogul	... Goojrat School.
	„ Nobogopal	.. Kishnaghur Collegiate School.
	Khettry, Chunna Lall, I.	... Queen's College, Benares.
	„ Gujjumal	... Ditto.
	Kissen, Radha	... Agra College.
	Kor, Sharoda Mohun	... Sylhet Mission School.
	Kurmokar, Dwarka Nata	. Nizamut School.
180	Lackersteen, A.	St. Xavier's College.

	Lahiry, Mohendro Nath	... Burranogur Hindu School.
	Lall, Anundi	... Ajmere School.
	„ Bhooun	.. Patna Normal School.
	„ Chuna, II.	... Queen's College, Benares.
	„ Dhunna	... Moharajah's School, Jeypore.
	„ Kishory	... Delhi Collegiate School.
	„ Kunj Behary	... Ditto.
	„ Mithun	... Bareilly College.
	„ Mohun	... Agra College.
190	„ Ram	... St. John's College, Agra.
	„ Ram Bhajjo	.. Patna Collegiate School.
	„ Sham	... Agra College.
	Meer, Syed	... Jullunder Mission School.
	Meiselbach, R. L. B.	... Doveton College.
	Minos, [illegible]	... Dacca Collegiate School.
	Misser, [illegible] Lall	... Lahore Mission School.
	Mitra, A[illegible] Churn	... Patna Normal School.
	„ [illegible] Chunder	... Metropolitan Institution.
	„ [illegible] Nath	... Jonye Training School.
200	„ [illegible] Dhara	... General Assembly's Institution.
	„ [illegible] Nath	... Normal School.
	„ [illegible] Lal	... Hindu School.
	„ [illegible] hushun	... Calcutta Free Church Institution.
	„ [illegible] Bhushun	... Jessore School.
	„ [illegible] na Churn	... Calcutta Free Church Institution.
	„ [illegible] ca Churn	... Howrah School.
	„ [illegible] sa Chandra	... Khanacool Kishnaghur A. S. School.
	Mohum[illegible]d, Ali	... Fyzabad School.
	„ Ooddeen	... Intally Institution.
210	Mookerjea, Auhin Chunder	... Hindu School.
	„ Bhoot Nath	... Hurish School, Sorsunno.
	„ Bhola Nath	... Berhampore Collegiate School.
	„ Buroda Prosad	... Juggulbullubpore School.
	„ Cally Kristo	... Chinsurah Free Church Institution.
	„ Debendro Nath	... Kishnaghur A. V. School.
	„ Janovi Churn	... Juggutbullubpore School.
	„ Jogendro Chunder	... Calcutta Training Academy.
	„ Jogendro Nath	... Juggutbullubpore School.
	„ Juggodishwar	... Purulia School.
220	„ Kedar Nath	... Umballa Mission School.
	„ Kirteebash	... Gungadosspore School.
	„ Koroona Sindu	... Burdwan Preparatory School.
	„ Koylash Chunder	... Barrackpore School.
	„ Mohendro Loll	... Bullagurh School.
	„ Mohendro Nath	... L. M. S. Institution, Bhowanipore.
	„ Nibarun Chunder	... Chinsurah Free Church Institution.
	„ Nilmoney	... Oriental Seminary.
	„ Nundo Loll	... Free Church Institution, Nagpore.
	„ Okhoy Coomar, II.	.. Jonye Training School.
230	„ Radhica Prosad	... Chinsurah Free Church Institution.
	„ Raj Coomar	... Howrah School.
	„ Rakhal Doss	... Oriental Seminary.
	„ Rakhal Doss	... Jonye Training School.
	„ Rojoni Canth	... Juggutbullubpore School.
	„ Saroda Churn	... Ditto.
	„ Trigoonah Nath	... Chinsurah Hindu School.
	Moonshe, Aukhoy Coomar Dutt	... Metropolitan Institution.
	Moreino, B.	... Chittagong School.
	Mozoomdar, Aunoda Prosad	... Chinsurah Free Church Institution.
240	„ Boyennto Nath	... Pubna School.
	„ Girindro Narain	... Howrah School.
	„ Koylash Chunder	.. General Assembly's Institution.
	„ Probodh Chunder	... Hare School.
	Mull, Sagor	... Jullundur Mission School.
	Mullick, Debendro Nath	.. Metropolitan Institution.
	„ Jogendro Chunder	... Chinsurah Hindu School.
	„ Kanye Loll	... Chinsurah Free Church Institution.
	„ Shibhurry	... Mozufferpore School.
	Murphy, T.	.. St. Xavier's College.
250	Nagur, Mukunda Rama	... Queen's College, Benares.
	Narain, Inder, Pundit	... Agra College.
	„ Shib	... Hume's High School, Etawah.
	Narsing	... Joy Narain's College, Benares.

	Nath, Bhola	.. Allyghur School.
	„ Juggun, Pundit	... Agra College.
	„ Jwala	.. St. John's College, Agra.
	„ Kedar	... Canning College, Lucknow.
	„ Sham	... Delhi Collegiate School.
	„ Shumbhoo	... Teacher.
260	Naug, Narain Chunder	... General Assembly's Institution.
	„ Radha Romun	... Hindu School.
	„ Sitta Nath	... Banglabazar School.
	Neogy Saroda Prosaud	... Maldah School.
	Nolan, J. T.	... St. Thomas' College, Colombo.
	Nundy, Chunder Nath	... Jugguthullubpore School.
	„ Rakhal Doss	... Hooghly Branch School.
	Osmond, J. P	... St. John's College, Agra.
	Paul, Cally Prosunno	... Noakhally School.
	„ Ram Lall	... Coomercolly School.
270	„ Taruck Nath	.. Barrackpore School.
	Paulit, Omesh Chunder	... Bancoorah School.
	Pershad, Jankee	... Fyzabad School.
	„ Jotee	... St. Stephen's College, Delhi.
	„ Latta	... Bareilly College.
	„ Sivagobindo	... Queen's College, Benares.
	„ Thakur	... Ditto.
	Pramanick, Bepin Behary	... Santipore English School.
	Price, J. R. G.	.. St. Paul's School, Darjeeling.
	Pundit, Krishon Rao	... Saugor School.
280	„ Ram Bhan	.. Ditto.
	Ram, Bhagat	... C. M. School, Umritsur.
	„ Dowlut	... Goojrat School.
	„ Kanshi	... Goojranwalla School.
	„ Kirpa	... Umritsur Collegiate School.
	„ Moluck	.. Lahore Mission School,
	„ Money	... Victoria College, Agra.
	„ Toolsey	... Bareilly College.
	Rebello, P. T.	... Bengal Academy.
	Roy Chowdry, Brojendro Coomar	... Barripore Aided School.
290	„ Doorga Canto	... Jessore School.
	„ Jogendro Coomar	... Barripore Aided School.
	„ Rojoni Mohun	... Kishnaghur Collegiate School.
	Roy, Aushootosh	... Hooghly Collegiate School.
	„ Baney Madhub	... Berhampore Collegiate School.
	„ Cally Prosunno	... Khajah Abdool Gunny's Free School.
	„ Dukhina Podo	... Hooghly Branch School.
	„ Fokeer Chunder	... Burdwan Moharajah's School.
	„ Gobindo Chunder	... Victoria College, Agra.
	„ Gour Lall	... Bauleah School.
300	„ Horee Doss	... Burdwan Moharajah's School.
	„ Horee Narain	... Metropolitan Institution.
	„ Hurro Soonder	... Pubna School.
	„ Kedar Nath	... Calcutta Free Church Institution.
	„ Kristo Narain	... Gregory's School.
	„ Nilrutton.	... Burrisaul School.
	„ Parbutty Churn	.. Howrah School.
	„ Poorno Chunder	... Burdwan Preparatory School.
	„ Prosunno Nath	... Burrisaul School.
	„ Russick Lall	... Beerbhoom School.
310	„ Shib Chunder	... Midnapore Local Mission School.
	„ Shyam Madhub	.. Kisnaghur Collegiate School.
	„ Umbica Churn	... Kishnaghur A. V. School.
	Sahoy, Bujrungy	. Bhagulpore School.
	Sandel, Anundo Gopal	... Santipore English School.
	Seal, Grish Chunder	.. Khajah Abdool Gunny's Free School.
	„ Mohendro Nath	... Hooghly Collegiate School.
	Sen, Chunder Kissore	... Pogose School.
	„ Eshan Chunder	... Ditto.
	„ Eshan Chunder	... Sylhet Mission School.
320	„ Jogeshur	... Pogose School.
	„ Johur Lall	... Hindu School.
	„ Krishno Prosunno	... Jessore School.
	„ Koroona Chunder	... Khajah Abdool Gunny's Free School.
	„ Nobin Chunder	... Seal's Free College.
	„ Peary Mohun	... Khajah Abdool Gunny's Free School.
	„ Poorno Chunder	... General Assembly's Institution.

	Sen, Prosunno Coomar	... Mymensing School.
	„ Prosunno Coomar	.. Tagoria School.
	„ Ronojoy	... Dinagepore School.
330	„ Rye Churn	... Intally Institution.
	Shaha, Cally Churn	... Serampore College.
	„ Pran Nath	... Calcutta Free Church Institution.
	Shahzadah	... Lahore Mission School.
	Shome, Baney Nath	.. Jessore School.
	Sing, Bhao	.. C. M. School, Allahabad.
	„ Bhooray	... Teacher.
	„ Hurnam	... Rawul Pindee Mission School.
	„ Jetha	... Joy Narain's College, Benares.
	„ Lehna	... Umritsur Collegiate School.
340	„ Opender Chunder	... Bhastarah School.
	„ Pooroshuttom	... Bhaugulpore School.
	„ Prem	... C. M. School, Umritsur.
	„ Purmeshur	... Sarun School.
	„ Radhica Prosaud	... Kandee A. S. School.
	„ Soonder	... Rawul Pindee Mission School.
	Sinha Buldeo	... Private Student.
	Sircar, Hem Chunder	... Calcutta Free Church Institution.
	„ Kristo Lall	... Berhampore Collegiate School.
	„ Omesh Chunder	... Burdwan Moharajah's School.
350	„ Shama Churn	... Intally Institution.
	„ Sree Nath	.. Nizamut School.
	Somdutt	... Rewaree School.
	Speldewinde, F. A.	... St. Thomas' College, Colombo.
	Sye, Kristo Chunder	... Hindu School.
	Tillekeratne, J. M.	... Queen's College, Colombo.
356	Urshud, Mohammed	... Bhaugulpore School.

J. SUTCLIFFE, M. A.,

Registrar.

CALCUTTA UNIVERSITY,
The 31st December 1867.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

The following Currency Note—payment stopped at the Branch Bank of Bengal at Patna:—

No. 12366 for Rs. 20

ADJOODIA MISTRY.

In transit by post, right half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{30}$89249 for Rs. 100

EDWARD ROOKES.

In transit by post from Purneah to Arrah, the following half of the Currency Note:—

No. $\frac{1}{15}$74611 for Rs. 20

SYUD REZA ALEE.

First half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{33}$97116 for Rs. 20

JOHN H. HOCKING.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{6}$08410 for Rs. 10
„ $\frac{A}{6}$48073 „ 10

SHEDDOO LOLL KHATRY.

Half of the following Government Currency Note:—

No. $\frac{A}{31}$96930 for Rs. 10.

PREM CHUNDER SOOR.

Right half of the following Allahabad Circle Currency Note:—

No. $\frac{A}{33}$59870 for Rs. 100

W. S.

Lost or Stolen.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{15}$07852, dated 13th May 1862, for Rs. 10, of the Allahabad Circle.

C. P. CASPERSZ.

Right half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{19}$46075 for Rs. 10

M. BROOM.

The following Currency Note of the Madras Circle :—

No. $\frac{B}{13}$89757 for Rs. 50

Holders of the Note will please refer to the Agent, Oriental Bank Corporation, Madras.

JAMES R. ROSS.

The second halves of the following Lahore Circle Currency Notes :—

No. $\frac{A}{25}$26184 for Rs. 20
„ $\frac{A}{19}$52125 „ 10

D. MCCULLOCH.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{24}$13957 for Rs. 20.

J. W. MCCRINDLE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{24}$02155 for Rs. 20.

A. UMBERS.

First half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{5}$11162 for Rs. 20.

HAMILTON E. VETCH.

Stolen.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{16}$02028 for Rs. 50.

F. FITZROY, *Capt., R. A.*

Notice.

Application has been made to the Currency Office, Calcutta, for payment of a Currency Note wrongly joined as follows :—

No. $\frac{A}{6}$40572 } one Note for Rs. 10.
„ $\frac{A}{7}$30509 }

BHUGMUNT JEMADAR.

Application has been made for payment of a Currency Note wrongly joined as follows :—

First half of No. $\frac{A}{16}$13415 for Rs. 20
Second half of „ $\frac{A}{16}$13417 „ 20

Any person possessing the corresponding halves should communicate with the Paper Currency Office, Allahabad.

RAM CHUNDER.

Party or parties having the second half of a Government Currency Note No. $\frac{A}{24}$10033 of the 25th May 1865, and the first half of No. $\frac{A}{17}$82556, of the 16th May 1862, for Rs. 20 each, both of Bengal, are requested to communicate with the Commissioner of Paper Currency, Calcutta.

BEDUSEY MISTRY.

Received in the course of business the following Note of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta :—

No. $\frac{A}{17}$75616 and No. $\frac{A}{17}$75617 for Rs. 20.

E. MILLER.

PROMISSORY NOTES.

Caution.

All persons are hereby cautioned against purchasing, advancing money on, or in any way dealing with, the following Government Promissory Notes :—

No.	15124	of 1835-36, for	...	...	Rs. 1,000
„	15157	ditto	...	...	„ 1,000
„	5266	of 9082 of 1832-33,	sicca		„ 500
„	2948	of 1842-43,	...		„ 2,000
„	7365	of 14513 of 1832-33,	sicca		„ 1,000
„	16148	of 1835-36,	...		„ 1,500
„	2079	of 1854-55,	...		„ 8,500
„	2769	of 2999 of 1842-43,	...		„ 2,000

The above Notes stand in the name of Rajah Banee Madho Singh, and were, amongst other Notes, escheated to Government under orders dated 8th October 1857, of the Special Commissioner, under Act XIV. of 1857, Zillah Azimgurh, on the conviction of the holder of the offence of rebellion and waging war against the Government of the East India Company.

CALCUTTA, *The 23rd October* 1867. } E. F. HARRISON, *Comptr. Genl. of Accounts.*

Lost.

In the hurricane of the 2nd November last a Government Promissory Note standing in the name of Mrs. Maria Louisa Stevenson, for Rs. 1,000, No. 5440-22001 of 1859-60, in the 5½ per cent. Loan, with coupons attached, the last coupon cashed at 16, No. 02238. Payment of this Note has been stopped, and the public is cautioned against receiving it.

JOHN STEVENSON.

Lost or Stolen.

A duplicate of the Government Promissory Note No. 43042 of 1854-55, of 4 per cent. loan (on Cawnpore Treasury), for Rs. 2,000, payment of which has been stopped; as also a few testimonials, all in a box, from Dâk Gharry, from Lucknow en route to Cawnpore, near Bunthara, on the 17th October 1865.

JOYNARAIN.

Two Government Promissory Notes, Nos. 11718 and 11719, of the 5 per cent. Loan of 1856-57, for Rs. 1,000 each, standing in the name of Bholanath Chatterjee. Interest and renewal have been stopped at the Bank.

Apply to
A. ROGERS,
Attorney at Law.

ADVERTISEMENTS.

BANK OF BENGAL.

Notice.

The Directors have made the following changes in the Bank's Establishment :—

Mr. J. A. Larsen, late Accountant at Allahabad, has been appointed Acting Agent at Lucknow, during the temporary absence of Mr. D. F. MacDonald on leave.

Mr. S. N. MacDonald, Accountant at Delhi, has been appointed Accountant at Cawnpore, in room of Mr. Wallace Culbard, who has been transferred to Head Office.

GEO. DICKSON,
Secy. and Treasurer.

CALCUTTA, *The 30th December* 1867. }

Notice

Is hereby given that the Transfer Books of the Bank will be closed from 2nd to the 15th January 1868, both days inclusive.

By order of the Directors,
GEO. DICKSON,
Secy. and Treasurer.

CALCUTTA, *The 31st December* 1867. }

RANGOON.

Notice.

EDWARD MAHONEY PASCAL'S TRUST ESTATE.

A dividend of two annas in the rupee is payable on all admitted claims in the above Estate.

ALEX. GAIR,
One of the Trustees for Creditors of E. M. Pascal, under Deed dated 18th July 1866.

Notice.

In the matter of the Indian Companies Act, 1866, and in the matter of the Oriental Insurance Company, a duly incorporated Joint Stock Company, formerly carrying on business in Bombay, but now in course of Voluntary Liquidation.

The Creditors of the above-named Company are required, on or before the 1st day of May 1868, to send their names and addresses and the particulars of their debts or claim to *Messrs. Bhimjee Purshotum Cooverjee, Rustomjee Mody, and Curseljee Hormusjee Chinay*, the Liquidators of the said Company, at their Office, Victoria Buildings, Parsee Bazar Street, Bombay, or to the undersigned as their Solicitors, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

HEARN, CLEVELAND AND PEILE,
Solicitors, Graham's Buildings, Parsee Bazar Street, Bombay.

BOMBAY; *The 24th December* 1867. }

Notice.

The purchaser of the under-mentioned Estate having failed to pay the 2nd instalment of purchase money, with interest, which fell due on the 26th October 1867, it is notified that the said Estate is liable to re-sale for realization of the arrears under the revised rules for sale of W. Lands in Oudh :—

Mr. F. Read, of Hearseynuggur—

Purchase Money ...	... Rs.	950	8 9
Interest ...	... „	855	7 11

W. GLYNN,
Depy. Commissioner.

KHEND; DY. COMMR.'S OFFICE, *The 23rd November* 1867. }

Notice.

The undersigned, the sole Surviving Partner of the Firm of R. C. LEPAGE and Co., Publishers, Booksellers, Stationers, and Printers, has disposed of the Stock, Outstanding Debts, and Good Will of the Concern to Messrs. ROBERT TULLY BARHAM, SAMUEL FRANCIS SEYMOUR, and JAMES HILL, who will in future conduct the business as Successors of the above Firm.

R. C. LEPAGE,
Sole Surviving Partner of the Firm of R. C. Lepage and Co.

CALCUTTA; 2, DALHOUSIE SQUARE, *1st January*, 1868. }

With reference to the above Notice, the business will be continued from this date under the style and firm of

BARHAM, HILL & Co.,
Successors to R. C. Lepage and Co.

CALCUTTA; 2, DALHOUSIE SQUARE, *1st January*, 1868. }

Just Published.

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SECOND EDITION.

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Apply to W. Clark, Esq., Deputy Accountant General, Bengal, Treasury Buildings.

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PASSED BETWEEN THE
YEARS 1855 AND 1867
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BEING A
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"THE LAW RELATING TO INDIA AND THE E. I. COMPANY"
(FIFTH EDITION).

EDITED,

WITH AN INDEX TO THE STATUTES RELATING TO INDIA NOT EXPRESSLY REPEALED,

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OF THE INNER TEMPLE, BARRISTER-AT-LAW.

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OFFICE OF SUPDT. GOVERNMENT PRINTING.
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1867.

For Sale.

ACTS OF THE IMPERIAL LEGISLATIVE COUNCIL FROM THE YEAR 1854 TO THE PRESENT DATE.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, and re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 21st December 1867.

PARTICULARS.	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT. LOANS						5 PER CENT. DEBENTURES FOR					TOTAL AMOUNT.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	1 year. Repayable Jan. 1868.	2 years. Repayable Jan. 1869.	3 years. Repayable Jan. 1870.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 7th December 1867 ...	52,600	39,466	2,346	20,95,693	36,66,200	1,42,16,400	1,06,65,500	65,52,200	...	1,50,000	10,03,000	29,84,000	31,34,000	43,63,000	15,06,78,805
Add—															
Amount enfaced at Madras between 8th and 21st December 1867 ...	...	...	...	...	...	95,800	3,000	...	...	...	...	...	...	...	1,43,400
Amount enfaced at Bombay between 8th and 21st December 1867 ...	...	...	...	...	19,700	56,200	98,300	74,500	67,000	...	...	...	...	...	4,12,100
Amount enfaced at Calcutta between 8th and 21st December 1867 ...	...	...	...	...	2,000	20,200	73,300	23,300	7,18,600	...	2,00,000	2,53,000	1,32,000	...	16,...3,500
TOTAL ...	52,600	39,466	2,346	20,95,693	36,66,200	1,43,88,700	1,08,40,100	66,50,000	7,18,600	1,50,000	12,03,000	32,37,000	32,66,000	43,63,000	15,28,82,505
Deduct—															
Amount written off in the London Registers	...	...	...	...	...	...	14,060	...	3,500	...	...	...	...	...	41,300
Balance on 21st December 1867	52,600	39,466	2,346	20,95,693	36,66,200	1,43,88,700	1,08,26,100	66,50,000	7,15,100	1,50,000	12,03,000	32,37,000	32,66,000	43,63,000	15,28,82,505

GEO. DICKSON,
Secretary and Treasurer.

Note.—From 24th October to 8th November passage from India, 16 lakhs, re-transferred from London, 2 lakhs.
" 9th Nov. to 22nd " " 40 " " " 2 "
" 23rd " to 7th December " " 34 " " " 1 "
" 8th Dec. to 21st " " " 22 " " " 0 "
121 lakhs.
Balance against India ... 5 "
... 116 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
The 30th December 1867.

REPORT ON THE PROGRESS OF EDUCATION IN THE N. W. PROVINCES for the year 1865-66. By M. KEMPSON, Esq., M. A., Director of Public Instruction, N. W. P.—*Price Rs.* 2.

REPORT OF THE NIZAMUT ADAWLUT, N. W. PROVINCES, ON THE ADMINISTRATION OF CRIMINAL JUSTICE for the year 1865, with the orders of Government on the same, and the District Tabular Statements recorded on the Reports of the Sessions Judges. *Price Rs.* 2.

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OF

ACT XIX OF 1861,

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NOTE

ON THE

STATE OF EDUCATION IN INDIA

During 1865-66.

BY

A. M. MONTEATH, ESQ.,
Under Secy. to Govt. of India.
(REVISED EDITION.)

CALCUTTA:
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CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 4, *Hastings Street, Calcutta.*

No. 2 of 1868.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 11, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd January 1868, and was referred to a Select Committee with instructions to make their report thereon in four weeks:—

No. 1 OF 1868.

A Bill to amend the law relating to appeals in the Panjáb and its dependencies.

WHEREAS it is expedient to amend the law relating to appeals in the Panjáb and its dependencies; Preamble.

It is hereby enacted as follows:—

Short title. **1.** This Act may be called "The Panjáb Appeals' Act, 1868."

Extent of Act. **2.** This Act shall extend only to the Panjáb and its dependencies. It shall come into operation from the thirty-first day of March 1868, in regard to all appeals preferred after that day, and shall continue in force to the thirty-first day of March 1873.

Power of Chief Court to remove appeals. **3.** The Chief Court of the Panjáb may, whenever it sees fit, remove and try any appeal falling within the jurisdiction of any Court subject to its superintendence.

Parts of Act No. VIII of 1859 and of Act No. XXIII of 1861 to take effect in Panjáb. **4.** Sections three hundred and thirty-three to three hundred and thirty-eight (both inclusive), three hundred and forty to three hundred and fifty-seven (both inclusive), three hundred and fifty-nine to three hundred and sixty-six (both inclusive), and three hundred and seventy-two to three hundred and seventy-four (both inclusive) of Act No. VIII of 1859, and sections twenty-five to thirty-seven (both inclusive) of Act No. XXIII of 1861, shall take effect in the Panjáb and its dependencies, subject to the additions and provisoes hereinafter contained.

"Chief Court" to be read for "Sadr Court." **5.** The sections of Act No. VIII of 1859 and Act No. XXIII of 1861 mentioned in the last preceding section, shall be read as if for "Sudder Court," the words "Chief Court" were substituted.

Appeals from Courts of original jurisdiction to superior Courts. **6.** Except when otherwise expressly provided in this or any other Act for the time being in force, an appeal shall lie from the decrees of the Courts of original jurisdiction to the Courts authorized to hear appeals from the decisions of those Courts. If the lower appellate Court shall have reversed or modified the decree of the Court of original jurisdiction upon any point other than a preliminary point, a second appeal shall lie to the Chief Court or the Court of the Commissioner, as the case may be.

Second appeals.

Addition to section three hundred and thirty-three of Act No. VIII of 1859. **7.** Section three hundred and thirty-three of Act No. VIII of 1859 shall be read as if, after "District Court," the following words were inserted (that is to say) "within sixty days, if the appeal be to a Divisional Court."

Proviso to section three hundred and forty-five of Act No. VIII of 1859. **8.** Section three hundred and forty-five of Act No. VIII of 1859 shall be read as if the following proviso were added thereto (that is to say) "Provided that the appellate Court may, if it sees fit, after fixing a time for hearing the appellant or his pleader, confirm the decision of the lower Court."

Addition to section three hundred and seventy-two of Act No. VIII of 1859. **9.** Section three hundred and seventy-two of Act No. VIII of 1859 shall be read as if, after the words "in regular appeal," the following words were added (that is to say) "or second regular appeal, as the case may be."

STATEMENT OF OBJECTS AND REASONS.

The Code of Civil Procedure has, with the exception of the chapters on appeal and special appeal, already been extended to the Panjáb. It is now proposed that these chapters also should be

extended to that Province, with some slight modifications required by its peculiar circumstances. In order to prevent, however, this difference of procedure between the Panjáb and the rest of the empire being perpetuated, if it should not be required by the future circumstances of that Province, it has been provided that this Act shall only continue in force five years. The opportunity has been taken of supplying what appears to be a slight defect in the Panjáb Chief Court Act, in that the Chief Court, under that Act, has no power to withdraw appeals from subordinate Courts in order to try the appeals itself.

E. L. BRANDRETH.

CALCUTTA,
The 18th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th January 1868, and was referred to a Select Committee with instructions to make their report thereon in a week:—

No. 2 OF 1868.

***A Bill to amend Act No. III of* 1861.**

Preamble.

WHEREAS Act No. III of 1861 (*to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin*) provides that a duty of fifteen rupees per khandí shall be levied on all pepper exported by sea from the British port of Cochin; and whereas the Governments of Travancore and Cochin have recently reduced the duty on pepper exported from their ports, from rupees fifteen to rupees nine per khandí; and whereas it is expedient that the duty leviable under the said Act should not exceed the said reduced duty; It is hereby enacted as follows:—

Duty leviable on pepper exported by sea from Cochin.

1. In lieu of the duty prescribed by the said Act No. III of 1861, or Act No. XVII of 1867 (*to amend the Law relating to Customs' Duties*), there shall be levied a duty not exceeding nine rupees a khandí on all pepper exported by sea from the said port of Cochin, and the Governor of Fort St. George in Council may from time to time determine the exact rate of duty to be levied under this Act.

Act to be read with Act No. III of 1861.

2. This Act shall be read with and taken as part of the said Act No. III of 1861.

STATEMENT OF OBJECTS AND REASONS.

Act No. III of 1861 was passed to assimilate the duty on pepper grown in the Native States of Cochin and Travancore, but exported from the British port of Cochin, to that then levied on pepper exported from the ports of those States. The duty was accordingly fixed at rupees fifteen per khandí.

The States of Cochin and Travancore have recently reduced from rupees fifteen to rupees nine the duty on pepper exported from their own ports.

The present Bill (which has been prepared at the request of the Madras Government) accordingly proposes to effect a corresponding reduction in the case of pepper exported from the British port of Cochin. Provision has also been made for a further reduction in case the Native States referred to see fit to diminish the export duty now leviable in their ports. The duty will continue to be paid over to those States, minus the cost of collection.

W. N. MASSEY.

CALCUTTA,
The 3rd January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th January 1868, and was referred to a Select Committee with instructions to make their report thereon in four weeks:—

No. 3 OF 1868.

THE MUNICIPAL IMPROVEMENTS' (N. W. P.) ACT.

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A Bill to make better provision for the appointment of Municipal Committees in the North-Western Provinces, and for other purposes.

Preamble.

WHEREAS it is expedient to make better provision for the appointment of Municipal Committees in the North-Western Provinces of the Presidency of Fort William, and for the police, conservancy and local improvements, and for education, and for the levying of rates and taxes, in the places to which this Act may be extended; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Municipal Improvements' (North-Western Provinces) Act."

Interpretation-clause.

2. In this Act, unless there be something repugnant in the subject or context—

"Committee." "Committee" means a Municipal Committee appointed under the provisions of this Act;

"Municipality." "Municipality" means any town or towns to which this Act may be extended;

"Lieutenant Governor." "Lieutenant Governor" means the Lieutenant Governor of the said Provinces.

Power to extend Act.

3. The Lieutenant Governor may extend this Act or any of its sections or provisions, by notification in the local official *Gazette*, to any town or towns in the territories under his government.

Power to define limits of places to which Act extends.

4. For the purposes of this Act, the Lieutenant Governor may from time to time, by notification in the local official *Gazette*, define the limits of any town, and may include within the limits of such town any Railway-station, village, building or land in the vicinity.

The Lieutenant Governor may from time to time, by notification in the local official *Gazette*, declare to be united for the purposes of this Act any two or more towns, and may also declare by what name the municipality so formed shall be designated.

Existing Committees to be deemed Committees under this Act.

5. All Municipal Committees hitherto appointed under the orders of the Lieutenant Governor, shall be deemed Committees under this Act, and Act No. XXVI of 1850 (*to enable improvements to be made in towns*) shall cease to have effect in the towns into which it has been introduced, except as to any act done or liability incurred under it: Provided that all rules made and taxes imposed under it, which have been approved by the Lieutenant Governor, shall continue in force and recoverable as if they had been made and imposed under the provisions of this Act.

PART II.

APPOINTMENT OF MUNICIPAL COMMITTEES.

Committees appointed by Lieutenant Governor or election.

6. In any municipality to which this Act or any part thereof shall have been extended, the Lieutenant Governor may appoint or direct the appointment by election in such manner and for such period as to him may seem fit any number of the inhabit-

ants of such municipality, not less than eight in the case of a municipality at the head-quarters of a district, and not less than six in the case of a municipality not at the head-quarters of a district, to be members of a Committee for carrying out the purposes of the Act.

Removal of members.

The Lieutenant Governor may, if he see fit, from time to time remove any of the members of the Committee, add to their number, and fill up vacancies occurring among them.

Ex officio members.

In addition to the members appointed as aforesaid, the persons respectively filling for the time being the offices next hereinafter mentioned, shall be *ex officio* members of the Committee for every municipality in which they exercise their offices and to which this Act shall have been extended—

Magistrate of District	...	For a Municipality at Head Quarters of a District.
Civil Surgeon	...	
Executive Engineer	...	
Tahsíldár of Head Quarters' Tahsíl	...	

together with such other officers as the Lieutenant Governor may from time to time appoint.

Magistrate of District	...	For a Municipality not at Head Quarters of a District.
Civil Surgeon	...	
Tahsíldár of Pargana	...	

together with such other officers as the Lieutenant Governor may from time to time appoint.

Provided that the number of such *ex officio* members shall not be more than one-third of the total number of the Committee.

Appointment of president and vice-president.

The Lieutenant Governor may also appoint the president and vice-president, or either of them, of any Committee, or sanction the election by any Committee of one of their members as president or as vice-president.

Notification of appointments.

All appointments made under this section shall be notified in the local official *Gazette*.

PART III.

Office and Meetings of Committees.

Committee to have an office. Meetings to be at least once a month.

7. The Committee shall have an office, where they shall meet for the transaction of business at least once in every month, and as often at other times as a meeting shall be summoned by the president or vice-president.

Voting.

All questions which may come before them at any meetings shall be decided by a majority of votes and be recorded in a book kept for the purpose, and their proceedings shall be published in some local English or vernacular newspaper or in such other manner as the Lieutenant Governor may direct.

Publication of proceedings.

Secretary.

The Committee may appoint one of the members or any other person to be their Secretary.

Presidency at meetings.

8. The president, or in his absence the vice-president, shall take the chair at every meeting of the Committee. In the absence of both the president and vice-president, the members present may elect a chairman for the occasion.

Casting vote.

In case of equality of votes, the member presiding shall have a casting vote.

Quorum.

Not less than one-third of the total number of members shall form the quorum necessary for the transaction of business.

Commissioner of Division may attend meetings, inspect accounts, and call for information.

9. The Commissioner of the Division shall be entitled to attend all meetings of the Committee, to have free access to all records and accounts, books and other documents of the municipality, and to make such suggestions for the consideration of the Committee as he may deem fit, and the Committee shall furnish him, so far as may be practicable, with any information he may call for connected with the duties entrusted to it.

All correspondence between the Committee and the Local Government shall pass through the Commissioner of the Division.

PART IV.

Powers of Committees.

Power to make assessments and levy taxes.

10. The Committee may define the persons or property within the municipality to be taxed for the purposes of this Act, the amount or rate of the taxes to be imposed, and if such taxes receive the sanction of the Lieutenant Governor, but not otherwise, they may impose them accordingly.

Rules for confirmation and collection of taxes.

11. It shall be lawful for the Lieutenant Governor from time to time to make rules as to the persons by whom and the manner in which any assessment of taxes under this Act shall be confirmed and for the collection of such taxes.

The Lieutenant Governor may from time to time repeal, alter, or add to such rules.

No tax shall be collected until it shall have been confirmed by the persons and in the manner hereinbefore referred to.

No rate invalid for defect of form.

12. No rate on property made under this Act shall be invalid for defect of form, and it shall be enough in any such rate on property or any assessment of value for the purpose of making such rate, if the property rated or assessed shall be so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

Borrowing on Debentures.

Power to borrow on debenture.

13. For raising money for the purpose of executing works of a permanent nature, any Committee may, from time to time with the previous sanction of the Lieutenant Governor,

issue debentures under the hands of the president and two other members of the Committee, for such respective amounts and at such rate or rates of interest, as the Lieutenant Governor may think fit.

Payment of principal.

14. All such debentures shall be paid off at par at a time or times to be mentioned in such debentures respectively.

Payment of interest.

15. The interest on all such debentures shall be payable half-yearly on such days and at such place as shall be mentioned therein.

Debentures transferable by endorsement and delivery.

16. All such debentures and all right to and in respect of the principal monies secured thereby, and all interest due and accruing thereon, shall be transferable by the endorsement and delivery of such debentures respectively.

Power to raise money for re-payment of principal.

17. Upon or for the repayment of any principal monies secured under the authority of this Act, or any part of such monies, the Committee may, with such sanction as aforesaid, at any time raise by debentures all or any part of the amount of principal money repaid or to be repaid, and so from time to time as all or any part of any principal money for the time being secured under this Act may require to be repaid; but the amount to be secured by new securities shall not in any case exceed the principal money required to be repaid.

All debentures to be issued under this Act and the principal monies and interest thereby secured shall be charged on and payable out of the municipal fund of the municipality for which the Committee issuing such debentures shall have been appointed.

Form of debenture.

18. Every such debenture shall be in the form given in the Schedule to this Act, or as near thereto as circumstances permit.

Orders authorizing Committees to borrow on debentures.

19. Every order of the Lieutenant Governor authorizing a Committee to borrow money on debenture, shall specify the amount of the loan and the work for the execution of which the loan is to be raised, and shall be notified in the local official *Gazette*.

Rules and Bye-laws.

Power of Committees to make rules.

20. Every Committee may make rules, besides the rules prescribed in this Act, for regulating the time and place of their meeting, the conduct of their business, the division of duties among the members of the Committee, the salaries, appointment, suspension and removal of the officers and servants of the Committee, and other similar matters.

Enforcement of rules and regulations.

21. The Committee may appoint one or more of their number to carry out their resolutions, and to enforce the rules and regulations laid down under the provisions of this Act for the protection of the public health, or they may appoint a special officer or special officers for such purposes.

Power to make bye-laws as to nuisances, and registration of births, marriages and deaths.

22. It shall be lawful for any Committee to make bye-laws for defining, prohibiting and removing nuisances which are not public or common nuisances under the Indian Penal Code, or under Act V of 1861 (*for the regulation of Police*), and for the securing of a proper registration of births, marriages and deaths, and for carrying out all or any of the purposes of this Act. And such Committee may from time to time repeal, alter, or add to such bye-laws.

Power to prohibit obstructions, &c.

23. Every Committee shall exercise within the limits of the municipality the powers conferred on a Magistrate by sections sixty-two and sixty-three of the Code of Criminal Procedure.

Power to remove nuisances, &c.

24. Every Committee may exercise the powers of a Magistrate of a district as described in section three hundred and eight of the Code of Criminal Procedure for the removal of nuisances, and in the exercise of such powers shall follow the procedure prescribed in chapter XX of the same Code.

Confirmation of bye-laws.

25. No bye-law and no alteration or repeal of, or addition to, a bye-law shall have effect until the same shall have been confirmed by the Lieutenant Governor.

Publication of bye-laws.

All bye-laws made under this Act and all rules made under section twenty of this Act, and all alterations and repeals of, and additions to, such bye-laws and rules shall be published for such length of time and in such manner as the Lieutenant Governor shall order.

Power to acquire land.

26. Any Committee may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may take conveyances of such land in the names of the president and any two members of the Committee, and may sell any portion of such land which is not required for the purposes aforesaid upon such terms and under such conditions as the Committee shall think fit.

Power to sell.

Receipts.

The receipt of the president and any two members of the Committee for any monies paid to them upon any such sale shall effectually discharge the persons paying the same therefrom or from being concerned to see to the application thereof, or being accountable for the non-application or misapplication thereof; and the proceeds of any such sale shall be applied for the purposes of this Act.

Limitation and suspension of powers of Committee.

27. The Lieutenant Governor may by order suspend or limit all or any of the powers of the Committee, and may also cancel any of the proceedings or rules of any Committee.

PART V.

RIGHTS, DUTIES AND LIABILITIES OF COMMITTEES.

Municipal Fund.

Municipal fund.

28. All sums received by the Committee of any municipality to which this Act extends, and all fines levied under this Act, and all receipts from property entrusted to and managed by the Committee, shall constitute a fund which shall be called the Municipal Fund of such municipality, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as Trustees for the purposes of this Act.

Custody and disbursement of municipal fund.

29. The funds of every Committee shall be kept in the Government Treasury of the District or in the Bank (if any) to which the Government Treasury business shall have been made over. And no disbursement of such funds or any part thereof shall be made except under the signature of the president or Secretary or two Commissioners.

Duties of Committees.

30. Every Committee, so far as the municipal fund at their disposal will permit, shall, after providing out of such fund for a police establishment in the manner hereinafter mentioned, keep the public streets, roads, drains, tanks and watercourses of the municipality for which they are appointed, clean and in repair,

and may cause such streets and roads or any of them to be watered and lighted,

and may construct and provide for the management of poor-houses, dispensaries, market-places and other works of general utility,

and generally may do all acts and things necessary for the purposes of conservancy and local improvement, and may also make provision, by the establishment of new schools or the aiding of already existing schools or otherwise, for the promotion of education in the municipality for which such Committee is appointed.

Contracts.

Every contract made on behalf of any Commitee in respect of any sum exceeding rupees twenty, or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the president and at least two members of the Committee, of whom one shall be an *ex officio* member, and, unless so executed, shall not be binding on the Committee.

Municipal Police.

Provision for Police.

31. Every Committee shall provide in the first place from its funds for the maintenance of the police establishment in the municipality. The municipal police shall be appointed under such Act of the Governor General in Council as may be applicable to the municipality, and their number shall be fixed by the Committee in consultation with the Inspector General of Police, subject to the final decision of the Lieutenant Governor:

Provided that such number shall not exceed the proportion of one man to thirty houses, unless at the special desire of the Committee.

Act V of 1861, section thirty-four, to be in force.

32. The provisions of section thirty-four of Act No. V of 1861 *(for the regulation of Police)* shall be in force in every municipality for which a Committee is appointed under this Act.

Police to aid in carrying out orders regarding nuisances.

33. The municipal police in any municipality to which this Act shall have been extended shall be bound to carry out the orders issued by the Committee for the prohibition and prevention of public nuisances, or nuisances defined to be such by any bye-law made under section twenty-two of this Act.

Annual Reports.

Annual reports and statements to be submitted.

34. Every Committee shall annually, or oftener if directed by the Lieutenant Governor to do so, submit statements of their receipts on account of and disbursements from the municipal fund, and also reports of all works executed or proceedings taken by them under the authority of this Act. The Committee shall also submit, at such time and in such form as may be directed by the Lieutenant Governor, an estimate of their probable receipts for the financial year next following, with proposals for their expenditure.

Public Highways.

Right of Committee in public highways.

35. All public highways in any municipality in which this Act is in force, not specially reserved by Government, together with all erections thereon and all materials thereof, shall be vested in and belong to the Committee.

Land required for Public Purposes.

Land required for municipal purposes may be taken up under Act No. VI of 1857.

36. When any land within the limits of any municipality to which this Act is extended may be required for the construction or improvement of a highway, for the promotion of the healthiness of the neighbourhood, or for any other public purpose, if the Committee cannot agree with the owner for the purchase thereof, the Lieutenant Governor, on the recommendation of the Committee, may notify in the local official *Gazette* that such land is required under the provisions of Act No. VI of 1857 *(for the acquisition of land for public purposes)*, and on payment by the Committee of the compensation awarded under such Act, the land shall vest in them for the purposes of this Act.

Suits by and against Committees.

Suits by and against Committees.

37. Every Committee shall sue and be sued in the name of their president.

Members not personally liable for contracts made by Committee.

No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for and chargeable with all contracts made in the manner hereinbefore provided.

Liability of members for breach of trust.

Every member of a Committee shall be liable for any mis-application of money entrusted to the Committee to which he shall have been a party, or which shall happen through or be facilitated by the neglect of his duty, and he shall be liable to be sued for the same in such Court as the Lieutenant Governor shall direct as for money due to Government.

Notice previous to bringing suit against Committee or its officers.

38. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, stating the cause of suit and the name and place of abode of the intended plaintiff, and unless such notice be proved, the Court shall find for the defendant. Every such suit shall be commenced within three months next after the accrual of the cause of the suit and not afterwards. And if any person to whom any such notice of suit is given, shall, before suit is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

PART VI.

PENALTIES AND PROSECUTIONS AND RECOVERY OF RATES.

Penalty on member or servant of a Committee being interested in contracts made with Committee.

39. No member of a Committee or servant of a Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of rupees five hundred.

Provided always that no person shall be disqualified from acting as a member or servant of a Committee by reason that he holds debentures issued by the Committee under section thirteen of this Act for money lent, nor by being a shareholder in or member of any incorporated or regulated Company by reason of any contract entered into between such Company and the Committee. Nevertheless it shall not be lawful for such shareholder or member to act as a member of the Committee in any matter relating to any contract entered into between the Committee and such Company.

Penalty for infringement of bye-laws or rules, or non-payment of fines.

40. Whoever infringes any rule made under section twenty of this Act, or any bye-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding rupees fifty, and in the case of a continuing infringement, to a fine not exceeding rupees five, for every day after notice from the Committee of such infringement.

In default of payment of any fine imposed under this section, the defaulter shall be liable to be imprisoned for a term not exceeding eight days.

Prosecutions.

41. Prosecutions under this Act for infringements of rules or bye-laws may be instituted before any Magistrate by the Committee or any person authorized by the Committee in this behalf.

Recovery of rates.

42. All rates and arrears of rates imposed under this Act may be recovered as if they were fines, in the manner prescribed in section sixty-one of the Criminal Procedure Code.

SCHEDULE.

FORM OF DEBENTURE *(referred to in section eighteen)*.

The Municipal Committee of

The 18 .

No.

By virtue of Act of (the Municipal Improvements' N. W. P. Act), we, the Municipal Committee of , in consideration of the sum of rupees paid to us by A. B. of promise to pay to the said A. B. or order the said sum of rupees after the date hereof, together with interest thereon at the rate of per cent. per annum, payable half-yearly on the day of and the day of

(Signature of president and two members of the Committee.)

STATEMENT OF OBJECTS AND REASONS.

The existing Municipal Act has by experience been found, in the North-Western Provinces, to be defective in several points.

It has been found inconvenient that the introduction of the Act into any town should be contingent on the submission of an application from the inhabitants. The necessity of improving the sanitary condition of towns, and the duty of providing for that object by the raising of sufficient funds, are as yet imperfectly recognized by the people, who are therefore sometimes slow to move for the introduction of the Act. At the same time, where Committees under the Act have been appointed, much assistance has been received from the members, both in carrying out improvements and in devising convenient modes of taxation. It is, therefore, desirable to enable the Local Government to anticipate the expression of a general desire for the promotion of improvements by the introduction of the Act, and to form a Committee in any town the circumstances of which are such as to require or justify the introduction of municipal government.

It is desirable also to define more clearly the liability of Municipal Committees to provide from their funds for the maintenance of the municipal police, to enlarge the description of the objects to which, after providing for the police force, the funds of the municipality may be devoted, and thus to set at rest the doubts which have been started as to the legality of their appropriation to the support of educational, charitable and similar institutions, which are peculiarly deserving of support from the locality immediately benefited.

The present law does not authorize Committees to borrow money for the construction of works of permanent utility. Such works, however urgently required, cannot therefore, in many instances, be undertaken, because the ordinary income is insufficient to meet the cost, and cannot be increased to the required amount without pressing unfairly and injuriously on the inhabitants. It is proposed to empower Committees to borrow money by debentures when the proposed works shall have received the sanction of the Local Government.

The powers of the Committees in dealing with nuisances are also susceptible of more careful definition and partial enlargement.

To accomplish these objects, and otherwise to enable the Local Government to supervise and improve municipal administration, the present Bill, which has in a great measure been framed on the model of Act No. XV of 1867, lately passed for the Panjáb, is now brought forward.

E. L. BRANDRETH.

Calcutta,
The 17th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 3rd January 1868, and is hereby promulgated for general information :—

ACT No. I OF 1868.

An Act for shortening the language used in Acts of the Governor General of India in Council and for other purposes.

Preamble.

WHEREAS it is expedient to shorten the language used in Acts made by the Governor General of India in Council, and to make certain provisions relating to such Acts; It is hereby enacted as follows :—

Short title.

1. This Act may be cited as "The General Clauses' Act, 1868."

Interpretation clause.

2. In this Act and in all Acts made by the Governor General of India in Council after this Act shall have come into operation,—unless there be something repugnant in the subject or context,—

Gender.

(1.) Words importing the masculine gender shall be taken to include females;

Number.

(2.) Words in the singular shall include the plural, and *vice versâ;*

"Person."

(3.) "Person" shall include any company, or association, or body of individuals whether incorporated or not;

"Year" and "month."

(4.) "Year" and "month" shall respectively mean a year and month reckoned according to the British calendar;

"Immoveable property."

(5.) "Immoveable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth;

"Moveable property."

(6.) "Moveable property" shall mean property of every description, except immoveable property;

"Her Majesty."

(7.) "Her Majesty" shall include Her heirs and successors to the Crown;

"British India."

(8.) "British India" shall mean the territories for the time being vested in Her Majesty by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better government of India*), other than the settlement of Prince of Wales' Island, Singapore and Malacca;

"Government of India."

(9.) "Government of India" shall denote the Governor General of India in Council, or, during the absence of the Governor General of India from his Council, the President in Council, or the Governor General of India alone, as regards the powers which may be lawfully exercised by them or him respectively;

"Local Government."

(10.) "Local Government" shall mean the person authorized by law to administer executive government in the part of British India in which the Act containing such expression shall operate, and shall include a Chief Commissioner;

"High Court."

(11.) "High Court" shall mean the highest Civil Court of appeal in such part;

"District Judge."

(12.) "District Judge" shall mean the Judge of a principal Civil Court of original jurisdiction; but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction;

"Magistrate."

(13.) "Magistrate" shall include all persons exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure;

"Barrister."

(14.) "Barrister" shall mean a barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland;

"Section."

(15.) "Section" shall denote a section of the Act in which the word occurs;

"Will."

(16.) "Will" shall include a codicil and every writing making a voluntary posthumous distribution of property;

"Oath," "swear" and "affidavit."

(17.) "Oath," "swear" and "affidavit" shall include affirmation, declaration, affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing;

"Imprisonment."

(18.) "Imprisonment" shall mean imprisonment of either description as defined in the Indian Penal Code;

"Son." "Father."

(19.) And in the case of any one whose personal law permits adoption, "son" shall include an adopted son, and "father" an adoptive father.

3. In all Acts made by the Governor General of India in Council after this Act shall have come into operation :—

Revival of repealed enactments.

(1.) For the purpose of reviving, either wholly or partially, a Statute, Act or Regulation repealed, it shall be necessary expressly to state such purpose;

Commencement of time.

(2.) For the purpose of excluding the first in a series of days or any other period of time, it shall be sufficient to use the word "from;"

Termination of time.

(3.) For the purpose of including the last in a series of days or any other period of time, it shall be sufficient to use the word "to;"

Official chiefs and subordinates.

(4.) For the purpose of expressing that a law relative to the chief or superior of an office, shall apply to the deputies or subordinates lawfully executing the duties of such office in the place of their superior, it shall be sufficient to prescribe the duty of the superior;

Successors.

(5.) For the purpose of indicating the relation of a law to the successors of any functionaries, or of corporations having perpetual succession, it shall be sufficient to express its relation to the functionaries or corporations; and

Substitution of functionaries.

(6.) For the purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, it shall be sufficient to mention the official title of the officer at present executing such functions, or that of the officer by whom the functions are commonly executed.

Duty may be taken *pro rata.*

4. Whenever by any Act or Regulation now in force or hereafter to be in force, any duty of customs or excise or in the nature thereof is leviable on any given quantity by weight, measure or value of any goods or merchandize, a like duty shall be leviable according to the same rate on any greater or less quantity.

Recovery of fines.

5. The provisions of sections sixty-three to seventy, both inclusive, of the Indian Penal Code, and of section sixty-one of the Code of Criminal Procedure, shall apply to all fines imposed under the authority of any Act hereafter to be passed, unless such Act shall contain an express provision to the contrary.

Matters done under an enactment before its repeal to be unaffected.

6. The repeal of any Statute, Act or Regulation, shall not affect anything done or any offence committed, or any fine or penalty incurred, or any proceedings commenced before the repealing Act shall have come into operation.

Judicial notice to be taken of Acts.

7. All Courts of Justice, whether exercising civil or any other jurisdiction, and all persons having by law or consent of parties authority to receive evidence, shall take judicial notice of all Acts and Regulations heretofore made, or hereafter to be made, by the Governor General of India in Council, the Governor of Madras in Council, the Governor of Bombay in Council and the Lieutenant Governor of Bengal in Council, or by the like authority in other parts of British India, whether the same be of a public or of a private nature.

Recital to be *primâ facie* evidence of truth of fact recited.

8. Any recital contained in any Act of the Governor General of India in Council heretofore made or hereafter to be made, shall be deemed by all such Courts and persons to be *primâ facie* evidence of the truth of the fact recited.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 7th January 1868.

No. 65.

The Governor General in Council is pleased to permit Mr. J. M. Lister to resign the Civil Service from the 20th of September last.

The 8th January 1868.

No. 81.

The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, to public inspection, upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same, on payment of the expense of copying.

No. 350.—Mr. Hugh Forbes, of 184, Euston Road, in the County of Middlesex, England, for improvements in apparatus for the raising and propelling of water and other fluids, applicable likewise as a ship-propeller, motive power, fan meter, and for other purposes.

No. 354.—Mr. Josiah Latimer Clark, of No. 5, Westminster Chambers, Victoria Street, in the County of Middlesex, England, for improvements in Electric Telegraphs.

No. 355.—Mr. James Chadley, Professional Architect and Civil Engineer, residing at No. 12, Government Place, in Calcutta, for effecting a permanent bridgeway across the River Hooghly and other places where fine sands and quicksands form the bed of rivers and rivulets, so as to be crossed; also for forming embankments and jetties on scientific principles.

No. 84.

Mr. T. B. Tracy, of the Civil Service, is permitted to proceed to Europe on furlough for a period of two years from the date of embarkation.

The 9th January 1868.

No. 101.

The Governor General in Council is pleased to re-attach to the North-Western Provinces, the Punjab, and Oude, Mr. Maynard Brodhurst, of the Civil Service, who returned from furlough on the 28th ultimo.

The 10th January 1868.

No. 136.

APPOINTMENT.—Doctor Ferdinand Stoliczka to the charge of the Office of the Superintendent of the Geological Survey during the absence on special duty of Doctor Oldham.

No. 137.

APPOINTMENT.—Mr. G. H. Neville to officiate as Curator of the Geological Museum as a temporary measure.

Judicial.

The 8th January 1868.

No. 37.

APPOINTMENT.—The Governor General in Council is pleased to appoint Captain D. W. Laughton, Assistant Commissioner, 3rd Class, Hyderabad Assigned Districts, to be Judge of the Small Cause Court at Ellichpore under Act XI of 1865.

The 10th January 1868.

No. 45.

Under the provisions of Section 14 of Act II of 1865, the Governor General in Council is pleased to extend this Act, as amended by Act II of 1866, into Oudh.

Under the provisions of Act XXXII of 1867, the Governor General in Council is pleased to delegate to the Chief Commissioner of Oudh the powers of a Local Government conferred by Act II of 1865, as amended by Act II of 1866.

No. 49.

Under the provisions of Act XXXII of 1867, the Governor General in Council is pleased to delegate to the Chief Commissioner of the Central Provinces the powers conferred upon a Local Government by Sections 23, 49, 51, 390, 394, 395, 396, and 397 of Act XXV of 1861.

No. 51.

Under the provisions of Act XXXII of 1867, the Governor General in Council is pleased to delegate to the Chief Commissioner of British Burmah the powers conferred upon a Local Government by Sections 23, 49, 51, 390, 394, 395, 396, and 397 of Act XXV of 1861.

Revenue.

The 9th January 1868.

No. 19.

Lieutenant J. Herschel, R. E., Surveyor, 3rd Grade, Great Trigonometrical Survey, who obtained 20 months' leave of absence to Europe on the 23rd April 1866, returned to duty on the 8th ultimo.

Ecclesiastical.

The 7th January 1868.

No. 11.

ERRATUM.—In Notification No. 1656, dated the 23rd ultimo, relative to the retirement of the Reverend T. A. C. Firminger, for "*16th ultimo*" read "*9th instant.*"

The 9th January 1868.

No. 14.

The services of the Reverend W. H. Tribe, Chaplain of Roy Bareilly, are placed at the disposal of the Government of the North-Western Provinces.

No. 18.

APPOINTMENT.—The Reverend W. West, Junior Chaplain on the Bengal Establishment, to be Chaplain of Rangoon (Town).

The 10th January 1868.

No. 22.

The Reverend Finch D'Anyers Willis has been appointed by the Right Hon'ble the Secretary of State for India to be a Junior Chaplain on the Bengal Establishment.

No. 26.

Under Section 8 of Act V of 1865, the Governor General in Council is pleased to grant a License to the Reverend E. Marsden, Pastor of the Bangalore Baptist Church, to solemnize marriages within the Province of Mysore.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Judicial.

Fort William, the 9th January 1868.

No. 3.

His Excellency the Governor General in Council is pleased to sanction the application of Act XXVI of 1867, relating to Stamp Duties, to the British Cantonments of Central India.

The provisions of the said Act shall be restricted to transactions brought before Small Cause Courts, or Registration Offices, and shall not be made to operate generally throughout such Cantonments.

Military.

The 6th January 1868.

No. 1.

LEAVE.—The privilege leave granted to Lieutenant J. Homfray, of the Bhopal Battalion, in G. O. No. 229, dated 18th ultimo, is extended to the 31st instant.

The 8th January 1868.

No. 3.

LEAVE.—Lieutenant C. Young, of the Meywar Bheel Corps, has been granted fifteen days' preparatory leave from the 13th to the 28th October 1867.

The 9th January 1868.

No. 5.

LEAVE.—Major G. A. Black, 2nd in Command of the Erinpoora Irregular Force, is granted leave of absence for one month from March 1st, or the subsequent date on which he may avail himself thereof, preparatory to applying for furlough to Europe.

Political.

The 6th January 1868.

No. 9.

His Excellency the Governor General in Council is pleased to confer the title of "Nawab" on Azmat Ali Khan, of Kurnaul.

General.

No. 21.

LEAVE.—Preparatory leave to proceed to Bombay is granted to Lieutenant Colonel J. A. Wright, Cantonment Magistrate of Morar, in view to his applying for leave to Europe on medical certificate.

No. 23.

APPOINTMENT.—Captain A. H. E. Campbell, Officiating Judicial Superintendent of Railways in His Highness the Nizam's dominions, is appointed to command the Hyderabad Residency Escort, vice Major Salter, resigned.

No. 26.

Captain C. J. Pearse received charge of the Office of Deputy Superintendent of Bangalore from Captain C. A. Benson, Assistant Superintendent, on the 9th December 1867.

The 7th January 1868.

No. 35.

Mr. Ruttonjee Jamasjee, Extra Assistant Commissioner, Hyderabad Assigned Districts, to officiate as an Assistant Commissioner.

Ram Suruk, Tehseeldar of Akote, to officiate as an Extra Assistant Commissioner.

The 8th January 1868.

No. 50.

LEAVE.—Lieutenant R. H. de Montmorency, Assistant Commissioner, Lucknow, is granted fifteen days' preparatory leave to proceed to Calcutta for the purpose of appearing before the Medical Board.

The 9th January 1867.

No. 52.

The under-mentioned Assistant Commissioners have passed the examination prescribed for Junior Officers of the British Burmah Commission:—

By the Higher Standard.

Major W. Munro.

By the Lower Standard.

Mr. C. J. F. S. Forbes.

No. 53.

The following promotions and appointments are made in the Oudh Commission:—

PROMOTIONS.—Mr. E. Bickers to be Extra Assistant Commissioner, 1st Grade.

Meer Mahomed Hoossein and Moonshee Niamut Ali Khan to be Extra Assistant Commissioners, 2nd Grade.

APPOINTMENTS.—Mahomed Ahmud and Pundit Shamnarayan to be Extra Assistant Commissioners, 3rd Grade.

No. 55.

LEAVE.—Captain C. Pearse, Deputy Superintendent of Cudoor, Mysore, to officiate as Deputy Superintendent of Bangalore during the absence on privilege leave of Captain T. G. Clarke.

Mr. P. Krishna Rao, 2nd Class Assistant Superintendent, to officiate as Deputy Superintendent of Cudoor.

No. 57.

LEAVE.—Mr. Thumboo Chetty, Sheristadar of the Court of the Judicial Commissioner of Mysore, to act as 2nd Judge of the Small Cause Court at Bangalore during the absence on privilege leave of Mr. S. Venkata Wurdiengar.

No. 59.

LEAVE.—Lieutenant R. C. Evanson, Acting Assistant Commissioner, British Burmah, is granted leave of absence on urgent private affairs for two months.

The 10th January 1868.

No. 67.

Lieutenant Colonel J. P. Nixon, Political Agent, Meywar, made over charge of his Office to Major G. F. Hayward, Officiating 1st Assistant Political Agent on the 12th ultimo.

No. 69.

Captain H. A. Browne received charge of the Treasury and Office of Deputy Commissioner, Amherst District, from Lieutenant Colonel G. Faithfull, on the 10th ultimo.

No. 71.

LEAVE.—Lieutenant Colonel E. M. Ryan, Officiating Commissioner of Arracan, is granted privilege leave of absence for two months from the date of his being relieved by Lieutenant Colonel J. F. J. Stevenson.

No. 73.

LEAVE.—Mr. W. Knighton, Assistant in the Oudh Commission, now on leave, has been permitted by the Governor General in Council to resign his appointment.

H. LEPOER WYNNE,
Under Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 6th January 1868.

No. 6.

Mr. R. S. Dobbs, Assistant Engineer, 1st Grade, is transferred from Mysore to Hyderabad.

No. 7.

Baboo Rajkissen Banerjee is appointed to the Public Works Department as an Engineer Apprentice and posted to Oudh.

No. 8.

Captain R. F. Angelo, Bengal Staff Corps, is re-appointed to the Public Works Department as an Assistant Engineer of the 1st Grade, and posted to the North-Western Provinces.

The 8th January 1868.

No. 9.

Mr. C. Nuttall, Controller of Public Works Accounts, 3rd Class, 3rd Grade, Hyderabad, is allowed one month's preparatory leave of absence, with effect from the 21st February 1868, or from such date as he may avail himself of it.

No. 10.

Mr. R. J. Clarke, Executive Engineer, 3rd Grade, is transferred from Central India to the North-Western Provinces.

The 10th January 1868.

No. 11.

Colonel C. J. Hodgson, R. E., Superintending Engineer, 1st Class, 1st Grade, is appointed Chief Engineer and Secretary to the Government of the North-Western Provinces in the Public Works Department, *vice* Colonel W. E. Morton, R. E., who has retired from the service.

Revenue—Forests.

The 4th January 1868.

No. 1 F.

The following Assistant Conservators, 1st Class, in the Central Provinces, are promoted to be Deputy Conservators :—

Lieutenant J. C. Doveton, 1st M. N. I.
" W. Douglas, 33rd M. N. I.
Mr. W. Jacob.

The 8th January 1868.

No. 2 F.

Captain C. W. Losack, 93rd Highlanders, who has obtained leave preparatory to quitting the Army, is appointed Second Assistant Conservator of Forests in Oudh.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 6th January 1868.

No. 123.

The Governor General in Council is pleased to publish the following decisions respecting the License Tax :—

1. Military Officers in Civil employ drawing consolidated salaries are not entitled to exemption on account of tentage or house-rent allowance, unless such allowance is expressly included in that consolidated salary; but Officers in any Department drawing Staff Corps pay, or Staff Corps pay, plus a Staff allowance, are exempt from the Tax, on the sums noted in the margin, which are held to represent the tentage of such Officers according to their respective ranks.

	Rs.
General Officers	400
Bt. Col. and Lt. Col.	200
Lt. Col., not Bt. Col.	150
Major	120
Captain	75
Lieutenant	50

The tentage and horse allowance of Regimental and other Staff Officers are similary exempt.

Prize Money.

The Prize Money, which is being issued to the Central India and Rajpootana Field Force, is exempt from the operation of the License Tax.

No. 154.

The following Accounts of the Government Paper Currency Department for the year 1866-67, or from May 1866 to March 1867, with their Appendices, are published for general information :—

Revised Account of the Profits of the Currency Note Circulation and of the charges and expenses incidental thereto during the year 1866-67, *or from May* 1866 *to March* 1867, *prepared in conformity with Section* 15, *Act XIX,* 1861.

DR. CR.

CHARGES AND EXPENSES.	Rs.	A.	P.	PROFITS.	Rs.	A.	P.
Salaries of Commissioners and Assistant Commissioners, &c. ...	56,909	1	2	Interest on Government Securities ...	16,62,849	10	11
Establishment	73,354	3	5				
Temporary Establishment ...	77	3	2				
Contingencies...	26,457	1	3				
Travelling Allowances	1,103	0	0				
Stationery	1,070	11	6				
Commission paid to Banks of Bengal, Madras, and Bombay on Notes in Circulation	7,68,547	13	11				
Brokerage, &c., on Sale of Government Securities	14,613	7	0				
Cost of Currency Note Forms ...	16,276	9	4				
Loss on the sale of Promissory Notes belonging to the Currency Department	33,894	0	0				
	9,92,303	2	9				
Profit of Note Circulation for the year 1866-67	6,70,546	8	2				
Rupees ...	16,62,849	10	11	Rupees ...	16,62,849	10	11
MEMORANDUM.							
Profit for 1866-67 as stated in above Account	6,70,546	8	2				
Add Interest accrued but not realized on 30th March 1867	4,10,480	11	9				
	10,81,027	3	11				
Deduct charges due but not paid on 30th March 1867	20,376	8	1				
	10,60,650	11	10				

FORT WILLIAM :
COMPTROLLER GENERAL'S OFFICE;
TREASURY AND DEPTL. ACCTS. BRANCH,
The 27th November 1867.

E. E.
E. F. HARRISON,
Comptroller Genl. of Accounts.

STATEMENT No. 1

***Showing the Assets and Liabilities of the Currency Department on the 30th March* 1867.**

	Rs.	A.	P.		Rs.	A.	P.
Notes in Circulation on the 30th March 1867	8,09,08,680	0	0	Silver Coin Reserve on 30th March 1867	4,33,76,820	0	0
				Gold Coin Reserve on ditto ...	1,19,595	0	0
				Silver Bullion Reserve on ditto ...	48,91,718	0	0
				Government Securities Reserve on ditto	3,25,20,547	0	0
Rupees ...	8,09,08,680	0	0	Rupees ...	8,09,08,680	0	0

E. E.
E. F. HARRISON,
Comptroller Genl. of Accounts.

STATEMENT No. 2

Showing the Valuation of the Government Securities held by the Currency Department on the 30th March 1867.

Description of Government Securities.	Nominal Amount.	Value on Books of Currency Department.	Equivalent Rate of Column 2.	Market Rates on 30th March 1867.	Market Value.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 per cent. Government Rupee Loan ...	2,10,97,500 0 0	1,98,86,564 14 4	94 4 2	87 0 0	1,83,54,825 0 0
5 per cent. P. W. Loan	1,17,200 0 0	1,17,320 4 0	100 1 8	103 2 0	1,20,862 8 0
5 per cent. Loan of 1856-57	22,47,600 0 0	24,10,896 14 0	107 4 3	104 0 0	23,37,504 0 0
5½ per cent. Loan of 1859-60	90,97,500 0 0	1,01,05,765 13 0	111 1 4	108 12 0	98,93,531 4 0
	3,25,59,800 0 0	3,25,20,547 13 4			3,07,06,722 12 0

E. E.

E. F. HARRISON,
Comptroller Genl. of Accounts.

STATEMENT No. 3

General Statement of Receipts and Charges of Currency Department from the year 1861-62.

Year.	Receipts.	Charges.	Excess Receipts.	Excess Charges.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1861-62	.....	5,885 5 10	.....	5,885 5 10
1862-63	1,52,316 10 2	5,30,812 8 10	.....	3,78,495 14 8
1863-64	3,27,731 5 4	3,65,408 10 4	.....	37,677 5 0
1864-65	16,54,979 0 8	3,96,594 6 11	12,58,384 9 9	.....
1865-66	16,78,391 10 6	8,45,092 5 9	8,33,299 4 9	.....
1866-67	16,62,849 10 11	9,92,303 2 9	6,70,546 8 2	.....
	54,76,268 5 7	31,36,096 8 5	27,62,230 6 8	4,22,058 9 6
Net excess of Receipts	.....	.....	23,40,171 13 2	

E. E.

E. F. HARRISON,
Comptroller Genl. of Accounts.

APPENDIX A.

Receipts.	Calcutta.	Madras.	Bombay.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Interest on Government Securities	16,19,696 5 6	4,061 11 4	39,091 10 1	16,62,849 10 11
TOTAL ...	16,19,696 5 6	4,061 11 4	39,091 10 1	16,62,849 10 11

APPENDIX B.

CHARGES.	CALCUTTA.					MADRAS.			BOMBAY.			TOTAL.
	Calcutta.	Allahabad.	Lahore.	Nagpore.	Total.	Madras.	Vizagapatam.	Tricchinopoly.	Bombay.	Kurrachee.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Salaries of Commissioners and Assistant Commissioners, &c.	15,650 3 6	6,285 15 5	10,000 0 0	3,556 2 1	5,560 12 2	2,365 15 1	998 6 3	1,096 6 10	11,000 0 0	4,850 0 0	15,850 0 0	56,909 1 2
Establishment ...	25,144 14 0	6,434 5 1	6,170 0 0	5,351 12 8	12,750 4 8	4,895 6 4	2,574 0 0	2,689 11 9	14,290 15 0	3,212 0 0	17,502 15 0	73,354 3 5
Temporary Establishment... ...	.....	.....	.....	.....	77 3 2	77 3 2	.....	.....	.....	.....	.....	77 3 2
Contingencies ...	10,135 15 11	a 767 14 8	829 6 3	2,790 11 8	4,877 9 1	1,071 9 10	293 5 6	2,535 15 8	c 6,485 7 8	c570 0 0	7,055 7 8	26,457 1 3
Travelling allowances ...	.....	.....	.....	.....	1,103 0 0	1,103 0 0	.....	.....	.....	.....	.....	d 1,103 0 0
Stationery ...	d 950 5 3	.....	.....	.....	120 6 3	120 6 3	.....	.....	.....	.....	.....	1,070 11 6
Commission paid to Banks or Notes in circulation ...	4,15,252 5 3	.....	.....	.....	41,973 4 10	41,973 4 10	.....	.....	3,11,322 3 10	.....	3,11,322 3 10	7,68,547 13 11
Brokerage on sale of Government Securities... ...	11,982 3 0	.....	.....	.....	156 4 0	156 4 0	.....	.....	2,475 0 0	.....	2,475 0 0	14,613 7 0
Cost of Currency Note Forms ...	14,719 6 0	.....	.....	.....	.....	.....	.....	.....	1,557 3 4	.....	1,557 3 4	16,276 9 4
Loss on the sale of Promissory Notes belonging to the Currency Department... ...	33,894 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33,894 0 0
TOTAL ...	5,27,735 4 11	13,488 8 2	16,999 6 3	11,698 10 5	51,763 1 6	3,365 11 9	6,322 2 3	4,667 12 8	3,47,130 13 10	8,632 0 0	3,55,762 13 10	9,92,303 2 9

(a) Includes the cost of Country Stationery.
(b) Includes the cost of Printing.
(c) Includes the cost of Stationery and Printing.
(d) As per Statement furnished by the Superintendent of Stationery.

The 7th January 1868.

No. 158.

Mr. R. S. Edwards, Collector of Customs, Rangoon, having returned from special duty, resumed charge of his Office on the forenoon of the 11th November 1867.

No. 165.

Mr. Sterndale, Assistant to the Deputy Commissioner of Paper Currency, Lahore Circle, is allowed privilege leave for one month.

The 8th January 1868.

No. 170.

Monthly Statement of Accounts that have been received under the New System up to 31st December 1867.

Accounting Offices.	For 1867-68, up to what month.
Accountant General, Bengal ...	October 1867.
Deputy Accountant General, Central Provinces	Ditto.
Accountant General, Madras... ...	Ditto.
Ditto, British Burmah ...	Ditto.
Ditto, Bombay ...	Ditto.
Ditto, Punjab ...	Ditto.
Ditto, N. W. Provinces (for Oude) ...	Ditto.
Ditto, ditto (for N. W. Provinces) ...	September 1867.
Public Works Department	Ditto.
Treasury and Departmental Accounts Branch (for India)	Ditto.
Military Department	Ditto.

No. 173.

Mr. L. Berkeley, Assistant Commissioner of Paper Currency, in charge of the Exchange Department, Calcutta, is allowed privilege leave for one month from the 7th instant, or any subsequent date on which he may avail himself of it.

Mr. F. Greenway, Assistant Commissioner of the Department of Issue of Paper Currency, Calcutta, is appointed to officiate, during Mr. Berkeley's absence, as Assistant Commissioner, in charge of the Exchange Department, performing his substantive duties in addition.

The 9th January 1868.

No. 208.

[illegible] the following Papers from the Right Hon'ble the Secretary of State for India [illegible]

Financial. India Office;
No. 408. *London, 23rd November* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

Sir,—I forward herewith a copy of a letter* from the Board of Trade, together with 100 copies of the Merchant Shipping Act of 1867, and, with reference to Section 6 and Section 10, para. 5 of that Act, relating respectively to the supply of anti-scorbutics and the appointment of Medical Inspectors of seamen, I request that you will take care that the provisions of the Act are fully carried out.

* Dated 18th October 1867.

2. I also request that you will inform me of the number of Circulars, &c. (mentioned in the last para. of the Board of Trade's letter), that will be required in your Presidency.

I have, &c.,
Stafford H. Northcote.

To the Under Secretary of State for India.

Board of Trade;
No. 7433. *Whitehall, 18th October* 1867.

Sir,—I am directed by the Board of Trade to transmit to you, for the information of the Secretary of State for India, the accompanying copies* of "the Merchant Shipping Act, 1867."

* Six.

In laying these documents before Sir Stafford Northcote, I am to request that you will be good enough to call his attention to Section 6 and Section 10, paragraph 5 of the Act in question, relating respectively to the supply of anti-scorbutics and the appointment of Medical Inspectors of seamen in the Colonies; and I am to request that you will move Sir Stafford Northcote to cause copies of this Act to be forwarded to the various authorities in India, in order that steps may be taken for making the necessary Regulations under the Sections above referred to.

I am to add that this Board are willing to supply for this purpose as many copies of the Act as may be required.

I am further to state that the Board of Trade are ready to forward, for distribution amongst the Officers of Customs, &c., in India, a Circular with a copy of the Act appended, upon learning from you what number will be necessary.

I have, &c.,
(Signed) Thomas Gray.

ANNO TRICESIMO & TRICESIMO PRIMO
VICTORIÆ REGINÆ.

C A P. CXXIV.

An Act to amend The Merchant Shipping Act, 1854.

[20th August 1867.]

Be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Short Title.

1. This Act may be cited as The Merchant Shipping Act, 1867, and shall be construed with and as Part of The Merchant Shipping Act, 1854, hereinafter termed the Principal Act.

Commencement of Act.

2. This Act shall come into operation on the First Day of *January* One thousand eight hundred and sixty-eight, but shall not apply to any Ship which belongs to the United Kingdom and is absent therefrom at the Time when this Act comes into operation until such Ship has returned to the United Kingdom.

Sects. 224, 227, and 231 of 17 & 18 Vict. c. 104, repealed.

3. The Two hundred and twenty-fourth, Two hundred and twenty-seventh, and Two hundred and thirty-first Sections of the Principal Act are hereby repealed.

Lime or Lemon Juice and other Anti-scorbutics to be provided and kept on board certain Ships.

4. The following Rules shall be observed with respect to Medicines, Medical Stores, and Anti-scorbutics; (that is to say)—

(1.) The Board of Trade shall from Time to Time issue and cause to be published Scales of Medicines and Medical Stores suitable for different Ships and Voyages, and shall also prepare or sanction a Book or Books containing Instructions for dispensing the same:

(2.) The Owners of every Ship navigating between the United Kingdom and any Place out of the same shall provide and cause to be kept on board such Ship a Supply of Medicines and Medical Stores in accordance with the Scale appropriate to the said Ship, and also a Copy of the said Book or of One of the said Books containing Instructions:

(3.) No Lime or Lemon Juice shall be deemed fit and proper to be taken on board any such Ship, for the Use of the Crew or Passengers thereof, unless the same has been obtained from a Bonded Warehouse for and to be shipped as Stores; and no Lime or Lemon Juice shall be so obtained or delivered from any Warehouse as aforesaid unless the same is shown, by a Certificate under the Hand of an Inspector appointed by the Board of Trade, to be proper for Use on board Ship, such Certificate to be given upon Inspection of a Sample after Deposit of the said Lime or Lemon Juice in the Warehouse; nor unless the same contains Fifteen *per Centum* of proper and palatable Proof Spirits, to be approved by such Inspector, or by the proper Officer of Customs, and to be added before or immediately after the Inspection thereof; nor unless the same is packed in such Bottles, at such Time and in such Manner, and is labelled in such Manner as the Commissioners of Customs may direct; provided that when any such Lime or Lemon Juice is deposited in any Bonded Warehouse, and has been approved as aforesaid by the said Inspector, the said Spirits, or so much of the said Spirits as is necessary to make up Fifteen *per Centum*, may be added in such Warehouse, without Payment of any Duty thereon; and when any Spirit has been added to any Lime or Lemon Juice, and the same has been labelled as aforesaid, it shall be deposited in the Warehouse for Delivery as Ship's Stores only, upon such terms and subject to such Regulations of the Commissioners of Customs as are applicable to the Delivery of Ship's Stores from the Warehouse:

(4.) The Master or Owner of every such Foreign-going Ship (except those bound to *European* Ports or to Ports in the *Mediterranean Sea*, and also except such Ships or Classes of Ships bound to Ports on the Eastern Coast of *America* North of the Thirty-fifth Degree of North Latitude, and to any Islands or Places in the *Atlantic Ocean* North of the same Limit, as the Board of Trade may from Time to Time exempt from this Enactment,) shall provide and cause to be kept on board such Ship a sufficient quantity of Lime or Lemon Juice from the Warehouse duly labelled as aforesaid, such Labels to remain intact until Twenty-four Hours at least after such Ship shall have left her Port of Departure on her Foreign Voyage, or a sufficient Quantity of such other Anti-scorbutics, if any, of such Quality, and composed of such Materials, and packed and kept in such Manner, as Her Majesty by Order in Council may from Time to Time direct:

(5.) The Master of every such Ship as last aforesaid shall serve or cause to be served out the Lime or Lemon Juice with Sugar (such Sugar to be in addition to any Sugar required by the Articles) or other such Anti-scorbutics as aforesaid to the Crew so soon as they have been at Sea for Ten Days, and during the Remainder of the Voyage, except during such time as they are in Harbour and are there supplied with fresh provisions; the Lime or Lemon Juice and Sugar to be served out daily at the Rate of an Ounce each *per* Day to each Member of the Crew, and to be mixed with a due Proportion of Water before being served out, or the other Anti-scorbutics, if any, at such Times and in such Quantities as Her Majesty by Order in Council may from Time to Time direct:

(6.) If at any Time when such Lime or Lemon Juice or Anti-scorbutics is or are so served out as aforesaid any Seaman or Apprentice refuses or neglects to take the same, such Neglect or Refusal shall be entered in the Official Log Book in the Manner provided by the Two hundred and eighty-first Section of the Principal Act, and shall be signed by the Master and by the Mate or some other of the Crew, and also by the Surgeon or Medical Practitioner on Board, if any:

And if in any such Ship as aforesaid such Medicines, Medical Stores, Book of Instructions, Lime or Lemon Juice, Sugar, or Anti-scorbutics as are herein-before required are not provided, packed, and kept on board as herein-before required, the Owner or Master shall be deemed to be in fault, and shall for each Default incur a Penalty not exceeding Twenty Pounds, unless he can prove that the Non-compliance with the above Provisions, or any of them, was not caused through any Inattention, Neglect, or Wilful Default on his Part; and if the Lime or Lemon Juice and Sugar or other Anti-scorbutics are not served out in the Case and Manner herein-before directed, or if Entry is not made in the Official Log in the Case and Manner herein-before required, the Master shall be deemed to be in fault, and shall for each

The 7th January 1868.

No. 158.

Mr. R. S. Edwards, Collector of Customs, Rangoon, having returned from special duty, resumed charge of his Office on the forenoon of the 11th November 1867.

No. 165.

Mr. Sterndale, Assistant to the Deputy Commissioner of Paper Currency, Lahore Circle, is allowed privilege leave for one month.

The 8th January 1868.

No. 170.

Monthly Statement of Accounts that have been received under the New System up to 31st December 1867.

Accounting Offices.			For 1867-68, up to what month.
Accountant General, Bengal		...	October 1867.
Deputy Accountant General, Central Provinces	...	...	Ditto.
Accountant General, Madras...		...	Ditto.
Ditto,	British Burmah	...	Ditto.
Ditto,	Bombay	...	Ditto.
Ditto,	Punjab	...	Ditto.
Ditto,	N. W. Provinces (for Oude)	...	Ditto.
Ditto,	ditto (for N. W. Provinces)	...	September 1867.
Public Works Department	...	...	Ditto.
Treasury and Departmental Accounts Branch (for India)	...	...	Ditto.
Military Department	...	...	Ditto.

No. 173.

Mr. L. Berkeley, Assistant Commissioner of Paper Currency, in charge of the Exchange Department, Calcutta, is allowed privilege leave for one month from the 7th instant, or any subsequent date on which he may avail himself of it.

Mr. F. Greenway, Assistant Commissioner of the Department of Issue of Paper Currency, Calcutta, is appointed to officiate, during Mr. Berkeley's absence, as Assistant Commissioner, in charge of the Exchange Department, performing his substantive duties in addition.

The 9th January 1868.

No. 208.

Read the following Despatch from the Right Hon'ble the Secretary of State for India :—

FINANCIAL. No. 408.

INDIA OFFICE; *London, 23rd November* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I forward herewith a copy of a letter* from the Board of Trade, together with 100 copies of the Merchant Shipping Act of 1867, and, with reference to Section 6 and Section 10, para. 5 of that Act, relating respectively to the supply of anti-scorbutics and the appointment of Medical Inspectors of seamen, I request that you will take care that the provisions of the Act are fully carried out.

* Dated 12th October 1867.

2. I also request that you will inform me of the number of Circulars, &c. (mentioned in the last para. of the Board of Trade's letter), that will be required in your Presidency.

I have, &c.,

STAFFORD H. NORTHCOTE.

To the Under Secretary of State for India.

BOARD OF TRADE;

No. 7433. *Whitehall, 18th October* 1867.

SIR,—I am directed by the Board of Trade to transmit to you, for the information of the Secretary of State for India, the accompanying copies* of "the Merchant Shipping Act, 1867."

* Six.

In laying these documents before Sir Stafford Northcote, I am to request that you will be good enough to call his attention to Section 6 and Section 10, paragraph 5 of the Act in question, relating respectively to the supply of anti-scorbutics and the appointment of Medical Inspectors of seamen in the Colonies; and I am to request that you will move Sir Stafford Northcote to cause copies of this Act to be forwarded to the various authorities in India, in order that steps may be taken for making the necessary Regulations under the Sections above referred to.

I am to add that this Board are willing to supply for this purpose as many copies of the Act as may be required.

I am further to state that the Board of Trade are ready to forward, for distribution amongst the Officers of Customs, &c., in India, a Circular with a copy of the Act appended, upon learning from you what number will be necessary.

I have, &c.,

(Signed) THOMAS GRAY.

ANNO TRICESIMO & TRICESIMO PRIMO VICTORIÆ REGINÆ.

CAP. CXXIV.

An Act to amend The Merchant Shipping Act, 1854.

[20th August 1867.]

Be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Short Title.

1. This Act may be cited as The Merchant Shipping Act, 1867, and shall be construed with and as Part of The Merchant Shipping Act, 1854, hereinafter termed the Principal Act.

Commencement of Act.

2. This Act shall come into operation on the First Day of *January* One thousand eight hundred and sixty-eight, but shall not apply to any Ship which belongs to the United Kingdom and is absent therefrom at the Time when this Act comes into operation until such Ship has returned to the United Kingdom.

Sects. 224, 227, and 231 of 17 & 18 Vict. c. 104, repealed.

3. The Two hundred and twenty-fourth, Two hundred and twenty-seventh, and Two hundred and thirty-first Sections of the Principal Act are hereby repealed.

Lime or Lemon Juice and other Anti-scorbutics to be provided and kept on board certain Ships.

4. The following Rules shall be observed with respect to Medicines, Medical Stores, and Anti-scorbutics; (that is to say)—

(1.) The Board of Trade shall from Time to Time issue and cause to be published Scales of Medicines and Medical Stores suitable for different Ships and Voyages, and shall also prepare or sanction a Book or Books containing Instructions for dispensing the same:

(2.) The Owners of every Ship navigating between the United Kingdom and any Place out of the same shall provide and cause to be kept on board such Ship a Supply of Medicines and Medical Stores in accordance with the Scale appropriate to the said Ship, and also a Copy of the said Book or of One of the said Books containing Instructions:

(3.) No Lime or Lemon Juice shall be deemed fit and proper to be taken on board any such Ship, for the Use of the Crew or Passengers thereof, unless the same has been obtained from a Bonded Warehouse for and to be shipped as Stores; and no Lime or Lemon Juice shall be so obtained or delivered from any Warehouse as aforesaid unless the same is shown, by a Certificate under the Hand of an Inspector appointed by the Board of Trade, to be proper for Use on board Ship, such Certificate to be given upon Inspection of a Sample after Deposit of the said Lime or Lemon Juice in the Warehouse; nor unless the same contains Fifteen *per Centum* of proper and palatable Proof Spirits, to be approved by such Inspector, or by the proper Officer of Customs, and to be added before or immediately after the Inspection thereof; nor unless the same is packed in such Bottles, at such Time and in such Manner, and is labelled in such Manner as the Commissioners of Customs may direct; provided that when any such Lime or Lemon Juice is deposited in any Bonded Warehouse, and has been approved as aforesaid by the said Inspector, the said Spirits, or so much of the said Spirits as is necessary to make up Fifteen *per Centum*, may be added in such Warehouse, without Payment of any Duty thereon; and when any Spirit has been added to any Lime or Lemon Juice, and the same has been labelled as aforesaid, it shall be deposited in the Warehouse for Delivery as Ship's Stores only, upon such terms and subject to such Regulations of the Commissioners of Customs as are applicable to the Delivery of Ship's Stores from the Warehouse:

(4.) The Master or Owner of every such Foreign-going Ship (except those bound to *European* Ports or to Ports in the *Mediterranean Sea*, and also except such Ships or Classes of Ships bound to Ports on the Eastern Coast of *America* North of the Thirty-fifth Degree of North Latitude, and to any Islands or Places in the *Atlantic Ocean* North of the same Limit, as the Board of Trade may from Time to Time exempt from this Enactment,) shall provide and cause to be kept on board such Ship a sufficient quantity of Lime or Lemon Juice from the Warehouse duly labelled as aforesaid, such Labels to remain intact until Twenty-four Hours at least after such Ship shall have left her Port of Departure on her Foreign Voyage, or a sufficient Quantity of such other Anti-scorbutics, if any, of such Quality, and composed of such Materials, and packed and kept in such Manner, as Her Majesty by Order in Council may from Time to Time direct:

(5.) The Master of every such Ship as last aforesaid shall serve or cause to be served out the Lime or Lemon Juice with Sugar (such Sugar to be in addition to any Sugar required by the Articles) or other such Anti-scorbutics as aforesaid to the Crew so soon as they have been at Sea for Ten Days, and during the Remainder of the Voyage, except during such time as they are in Harbour and are there supplied with fresh provisions; the Lime or Lemon Juice and Sugar to be served out daily at the Rate of an Ounce each *per* Day to each Member of the Crew, and to be mixed with a due Proportion of Water before being served out, or the other Anti-scorbutics, if any, at such Times and in such Quantities as Her Majesty by Order in Council may from Time to Time direct:

(6.) If at any Time when such Lime or Lemon Juice or Anti-scorbutics is or are so served out as aforesaid any Seaman or Apprentice refuses or neglects to take the same, such Neglect or Refusal shall be entered in the Official Log Book in the Manner provided by the Two hundred and eighty-first Section of the Principal Act, and shall be signed by the Master and by the Mate or some other of the Crew, and also by the Surgeon or Medical Practitioner on Board, if any:

And if in any such Ship as aforesaid such Medicines, Medical Stores, Book of Instructions, Lime or Lemon Juice, Sugar, or Anti-scorbutics as are herein-before required are not provided, packed, and kept on board as herein-before required, the Owner or Master shall be deemed to be in fault, and shall for each Default incur a Penalty not exceeding Twenty Pounds, unless he can prove that the Non-compliance with the above Provisions, or any of them, was not caused through any Inattention, Neglect, or Wilful Default on his Part; and if the Lime or Lemon Juice and Sugar or other Anti-scorbutics are not served out in the Case and Manner herein-before directed, or if Entry is not made in the Official Log in the Case and Manner herein-before required, the Master shall be deemed to be in fault, and shall for each

Default incur a Penalty not exceeding Five Pounds, unless he can prove that the Non-compliance with the above Provisions, or any of them, did not arise through any Neglect, Omission, or wilful Default on his Part; and if in any Case it is proved that some Person other than the Master or Owner is in default in any Case under this Section, then such other Person shall be liable to a Penalty not exceeding Twenty Pounds.

Penalty for selling, &c., Medicines, &c., of bad Quality.

5. Any Person who manufactures, sells, or keeps or offers for Sale any such Medicines or Medical Stores as aforesaid which are of bad Quality, shall for each such Offence incur a Penalty not exceeding Twenty Pounds.

Power to Governors, &c., to make Regulations as to Supply of Lime or Lemon Juice, &c.

6 In any *British* Possession out of the United Kingdom the Governor or Officer administering the Government for the Time being shall, subject to the Laws of such Possession, have Power to make Regulations concerning the Supply within such Possession of Lime or Lemon Juice and Anti-scorbuties for the Use of Ships; and any Lime or Lemon Juice or Anti-scorbuties duly supplied in accordance with any such Regulations shall be deemed to be fit and proper for the Use of Ships.

Seaman's Expenses in Case of Illness through Neglect of Owner or Master to be paid by them.

7. Whenever it is shown that any Seaman or Apprentice who is ill has through the Neglect of the Master or Owner, not been provided with proper Food and Water according to his Agreement, or with such Accommodation, Medicines, Medical Stores, or Anti-scorbuties as are required by the Principal Act or by this Act, then, unless it can be shown that the Illness has been produced by other Causes, the Owner or Master shall be liable to pay all Expenses properly and necessarily incurred by reason of such Illness (not exceeding in the whole Three Months' Wages), either by such Seaman himself, or by Her Majesty's Government, or any Officer of Her Majesty's Government, or by any Parochial or other Local Authority on his Behalf, and such Expenses may be recovered in the same Way as if they were Wages duly earned: Provided that this Enactment shall not operate so as to affect any further Liability of any such Owner or Master for such Neglect, or any Remedy which any Seaman already possesses.

Forfeiture of Wages, &c., of Seaman when Illness caused by his own Default.

8. Where a Seaman is by reason of Illness incapable of performing his Duty, and it is proved that such Illness has been caused by his own wilful Act or Default, he shall not be entitled to Wages for the Time during which he is by reason of such Illness incapable of performing his Duty.

Place appropriated to Seamen to have a certain Space for each Man, and to be properly constructed and kept clear.

9. The following Rules shall be observed with respect to Accommodation on board *British* Ships; (that is to say,)

(1.) Every Place in any Ship occupied by Seamen or Apprentices, and appropriated to their Use, shall have for every such Seaman or Apprentice a Space of not less than Seventy-two Cubic Feet, and of not less than Twelve Superficial Feet measured on the Deck or Floor of such Place:

(2.) Every such Place shall be such as to make the Space aforesaid available for the proper Accommodation of the Men who are to occupy it, shall be securely constructed, properly lighted and ventilated, properly protected from Weather and Sea, and as far as practicable properly shut off and protected from Effluvium which may be caused by Cargo or Bilge Water:

(3.) No such Place as aforesaid shall be deemed to be such as to authorize a Deduction from Registered Tonnage, under the Provisions herein-after contained, unless there is or are in the Ship One or more properly constructed Privy or Privies for the Use of the Crew; such Privy or Privies to be of such Number and of such Construction as may be approved by the Surveyor herein-after mentioned:

(4.) Every such Place shall, whenever the Ship is registered or re-registered, be inspected by One of the Surveyors appointed by the Board of Trade under Part IV. of the Principal Act, who shall, if satisfied that the same is in all respects such as is required by this Act, give to the Collector of Customs a Certificate to that Effect, and thereupon such Space shall be deducted from the Register Tonnage:

(5.) No such Deduction from Tonnage as aforesaid shall be authorized unless there is permanently cut in a Beam, and cut in or painted on or over the Doorway or Hatchway of every such Place, the Number of Men which it is constructed to accommodate with the Words "Certified to accommodate Seamen":

(6.) Every such Place shall be kept free from Stores or Goods of any kind, not being the personal Property of the Crew in use during the Voyage:

(7.) Upon any Complaint concerning any such Place as aforesaid, One of the Surveyors appointed by the Board of Trade may inspect such Place, and if he finds that any of the Provisions of this Act with respect to the same are not complied with he shall report the same to the Collector of Customs at the Port where the Ship is registered, and thereupon the Registered Tonnage shall be altered, and the Deduction aforesaid in respect of Space disallowed, unless and until it shall be certified by such Surveyor, or by some other Surveyor appointed by the Board of Trade, that the Provisions of the Act in respect of such Place are fully complied with:

(8.) If any such Place in any Ship is not kept free from Goods and Stores as aforesaid, the Master shall be deemed to be in fault, and shall for every such Failure to comply with the Provisions of this Section forfeit and pay to each Seaman lodged in such Place the Sum of One Shilling a Day for each Day after Complaint made to him by any Two or more of such Seamen during which any Goods or Stores, not being the personal Property of the Crew, are stored or kept therein:

(9.) If in any other respect the Provisions of this Section are not observed with respect to any such Place in any Ship, the Owner shall be deemed to be in fault, and shall for every Failure to comply with the Provisions of this Section incur a Penalty not exceeding Twenty Pounds.

Rules for Medical Inspection of Seamen.

(10.) The following Rules shall be observed with respect to the Medical Inspection of Seamen; that is to say,

(1.) At any Port where there is a Local Marine Board the Local Marine Board, and at other Ports in the United Kingdom the Board of Trade, may appoint a Medical Inspector of Seamen:

(2.) Such Medical Inspector of Seamen shall, on Application by the Owner or Master of any Ship, examine any Seaman applying for Employment in such Ship, and shall give to the Superintendent of the Mercantile Marine Office a Report under his Hand stating whether such Seaman is in a fit State for Duty at Sea, and a Copy of such Report shall be given to the Master or Owner of the Ship:

(3.) The Master or Owner applying for such Inspection shall pay to the Superintendent such Fees as the Board of Trade direct, and such Fees shall be paid into and form Part of the Mercantile Marine Fund:

(4.) The said Medical Inspectors shall be remunerated for their Services as the Board of Trade may direct, and such Remuneration shall be paid out of the Mercantile Marine Fund.

(5.) In *British* Possessions out of the United Kingdom the Governor or other Officer administering the Government for the Time being shall have the Power of appointing Medical Inspectors of Seamen, of charging Fees for Inspections, when applied for, and of determining the Remuneration to be paid to such Inspectors.

Offences by British Subjects on board Ships.

11. If any *British* Subject commits any Crime or Offence on board any *British* Ship, or on board any Foreign Ship to which he does not belong, any Court of Justice in Her Majesty's Dominions, which would have had Cognizance of such Crime or Offence if committed on board a *British* Ship within the Limits of the ordinary Jurisdiction of such Court, shall have Jurisdiction to hear and determine the Case as if the said Crime or Offence had been committed as last aforesaid.

Harbour Master at Holyhead may be commissioned as Justice.

12. The Harbour Master for the Time being of the Harbour of *Holyhead*, in the event of its seeming meet to Her Majesty to assign to him Her Majesty's Commission to act as a Justice of the Peace within the Limits within which he is empowered to act in Harbour Matters, shall, during the Continuance of such Assignment and of his Tenure of the Office of Harbour Master, execute within such Limits the Duties of a Justice of the Peace, notwithstanding he may not be qualified by Estate to be a Justice of the Peace for a County, and shall have within such Limits the same Power and Jurisdiction as a Stipendiary Magistrate has by Act of Parliament when sitting at a Police Court or other Place appointed in that Behalf.

ORDER.—Ordered, that the above be published in the *Gazette of India*.

No. 218.

Surgeon P. F. Bellew, Assistant Assay Master of the Madras Mint, is appointed to officiate as Deputy Assay Master of the Calcutta Mint.

The 10th January 1868.

No. 235.

Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency.

Date of Returns.	Circles of Issue.	Notes in circulation.	Silver Coin Reserve.	Gold Coin Reserve.	Silver Bullion Reserve.	Government Securities held in Calcutta.	Notes of other Circles.
1867.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31th Dec.	Calcutta Circle	3,08,11,580	99,95,747	1,47,495	30,61,718	1,28,87,670	47,18,950
,,	Allahabad Branch Circle ...	62,86,630	51,76,479	.....	.....	11,03,291	6,860
,,	Lahore ditto ditto ...	39,45,370	32,10,743	.....	.....	7,00,037	34,590
,,	Nagpore ditto ditto ...	52,51,560	46,40,398	.....	.....	6,47,902	63,260
,,	Madras Circle	55,19,150	23,92,906	.....	.....	27,28,404	3,97,840
,,	Calicut Branch Circle	5,79,710	4,79,651	.....	.....	1,00,059	.....
,,	Trichinopoly ditto ditto ..	8,95,650	7,95,591	.....	.....	1,00,059	.....
,,	Vizagapatam ditto ditto ...	2,58,250	1,58,191	.....	.....	1,00,059	.....
,,	Bombay Circle	5,65,00,690	3,67,31,059	.....	19,00,000	1,37,52,961	41,16,670
,,	Kurrachee Branch Circle ...	25,41,490	20,26,064	.....	.....	5,00,106	15,320
		11,25,90,080					93,53,490
	DEDUCT— Notes of other Circles cashed at Calcutta, Madras, Bombay, Allahabad, Lahore, Nagpore, and Kurrachee	93,53,490					
	TOTAL ...	10,32,36,590	6,56,06,829	1,47,495	49,61,718	3,25,20,548	

CALCUTTA,
DEPT. OF ISSUE OF PAPER CURRENCY;
The 7th January 1868.

J. F. SHEKLETON,
Offg. Head Commissioner of Paper Currency.

Published by order of the Governor General in Council,

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 6th January 1868.

No. 12 *of* 1868.—Under the authority of the Right Hon'ble the Secretary of State for India, concurred in by His Royal Highness the Field Marshal Commanding-in-Chief and the Secretary of State for War, His Excellency the Governor General of India in Council is pleased to notify that service in the appointments specified in the margin by substantive Majors who are Brevet Lieutenant Colonels, will be allowed to reckon as service qualifying for promotion to the rank of Colonel in the Army under the 8th Clause of the Royal Warrant of the 31st January 1859, published in Government General Order No. 740 of the 20th May of that year.

Examiner of Commissariat and Stud Accounts.
First Examiner of the Pay Department.
Assistant Secretaries to Government of India in the Military Department.

No. 13 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.

5TH GOORKHA REGIMENT.

(*The Hazara Goorkha Battalion.*)

Surgeon H. Thom, M. D., of the 3rd Punjab Cavalry, to the medical charge, vice Surgeon Major T. Maxwell, M. D., who has obtained leave of absence preparatory to retiring from the service.

No. 14 *of* 1868.—The following temporary promotions are notified for general information:—

Stud Department.

Captain E. S. Jackson, 2nd Class Assistant, officiated as 1st Class Assistant from the 25th September 1867, the date on which Lieutenant Colonel A. C. Plowden went on leave, to the 15th of November, the date on which Major C. W. D'Oyly returned to duty.

Lieutenant Colonel B. Parrott, 2nd Class Assistant, officiated as 1st Class Assistant from the 15th November 1867, the date on which Major C. W. D'Oyly returned to duty, to the 19th December 1867, the date on which Lieutenant Colonel A. C. Plowden returned to duty.

Captain H. C. Smith, Sub-Assistant, officiated as 2nd Class Assistant from the 25th September 1867 to the 31st October 1867, the date on which Lieutenant Colonel H. Le P. Trench returned to duty from leave on sick certificate.

Lieutenant Colonel H. Le P. Trench, Sub-Assistant, officiated as 2nd Class Assistant from the 31st October 1867, to the 15th of November 1867, the date on which Major C. W. D'Oyly returned to duty.

Lieutenant Colonel W. B. Irwin, Sub-Assistant, officiated as 2nd Class Assistant from the 15th of November 1867 to the 19th December 1867.

No. 15 *of* 1868.—The Government General Order No. 1185 of the 20th December 1867, placing the services of Surgeon Major A. L. Bogle, in medical charge of the 20th (Punjab) Regiment Native Infantry, temporarily at the disposal of the Government of the North-Western Provinces, is cancelled at his own request.

No. 16 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.

4th Cavalry.

Cornet C. A. H. Banister, of the 19th Hussars, a candidate for the Staff Corps, to officiate as 2nd Sub-Lieutenant, or until further orders.

The 7th January 1868.

No. 17 *of* 1868.—Agreeably to G. G. O. No. 94, dated 1st May 1837, the under-mentioned widows are admitted to pensions equal to those conferred by the 3rd Class Order of Merit on their late husbands for three years commencing from the date of the casualty:—

Name of Claimant.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Caste.	Personal appearance and particular marks.	Village and District.	Nature of relationship to the deceased.	Name.	Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
DESCRIPTION OF THE DECEASED RELATION ON WHOSE ACCOUNT CLAIMS ARE MADE.														
Rutto ...	23	...	5	2½	Seikhnee	Fair; the mark of a boil on the left fore-arm.	Bampoorah, Huddiana, Puttialah.	Wife ...	Wuzeer Sing ... Havildar	11th Dec. 1865	16th Jan. 1867	3rd Class	3 years	Meerut.
Nidhie ...	30	...	5	2½	Brahmin	Fair; mole on forehead above right eye.	Mahomedpore, Subona, Sultanpore.	Wife ...	Lauo Sookul ... Naik ...	24th Sep. 1863	16th July 1867	3rd Class as Sepoy.	For 3 years.	Lucknow.
Goosjie ...	28	...	5	4	Sikh ...	Scar on right eye-lid ...	Kallalwallah, Pusroor, Sealkote.	Wife ...	Issur Sing ... Subadar	5th Mar. 1864	9th July 1866	3rd Class	3 years	Meerut.
Suchna ...	50	...	5	...	Hindoo, Brahminee.	Wrinkled; left nostril split ...	Amalee, Bhurtpore, Fyzabad.	Wife ...	Ramadheen Tewary. Jemadar	— Feb. 1864	11th Jan. 1866	3rd Class	3 years	Lucknow.

No. 18 *of* 1868.—The under-mentioned men declared unfit for further service by Annual Invaliding Committees, are transferred to the Pension Establishment:—

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	17TH BENGAL CAVALRY.		
Ressaldar	Easeen Khan ...	Ressaldar	Meerut.
Naib Ressaldar.	Fureed Bux ...	Naib Ressaldar.	,,
	21ST (PUNJAB) REGT. N. I.		
Havildar	Buddawa Singh ...	Havildar	Meerut.
Naik ...	Jewan Singh ...	Naik ..	,,
	22ND (PUNJAB) REGT. N. I.		
Havildar	Nadir Shah ...	Havildar	Meerut.
Naik ...	Imamdeen ...	Naik ...	,,

No. 19 *of* 1868.—Major A. E. Osborn, of the Bengal Staff Corps, who was appointed by Government General Order No. 239 of the 8th March 1866 as 2nd Examiner, Pay Department, subject to passing the departmental tests laid down in Government General Order No. 531 of the 27th June 1864, having passed those tests, is confirmed in the appointment.

No. 20 *of* 1868.—In accordance with the 10th paragraph of Government General Order No. 370 dated 1st June 1863, the following promotions are made from the date specified:—

ORDNANCE COMMISSARIAT DEPARTMENT.

To be Sub-Conductors.

Officiating Sub-Conductor John O'Conner,
Ditto ditto James Jackson,
Ditto ditto Robert G. Halliday,
Ditto ditto John Rimmer,
Ditto ditto Donald Boyd,
} From 28th May 1867.

No. 21 *of* 1868.—The following promotions are made in the under-mentioned Corps of the Native Army:—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
17th (The Loyal Pooraeah) Regiment Native Infantry.	Jemadar Omrow Sing ...	Subadar.	24th November 1867.	Hurchurn Sing, deceased.
	Havildar Ram Bhunjun Sing ...	Jemadar.	Ditto.	Omrow Sing, promoted.

No. 22 *of* 1868.—The following promotions are made, subject to Her Majesty's approval:—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Cadre of the late 14th N. I.	Captain (Lieutenant Colonel in Staff Corps) William Fullerton	Major ...	29th Oct. 1866.	Major (Brevet Colonel) J. S. Paton (Staff Corps), promoted to Major General.
	Lieutenant (Brevet Major) Francis Booth Norman (Staff Corps)	Captain ...		
Cadre of the late 37th N. I.	Captain (Major in Staff Corps) Peter Henry Peck Gill ...	Major ...	13th Nov. 1866.	Major (Brevet Colonel) J. M. B. F. Tytler, C. B. (Staff Corps), promoted to Major General.
	Lieutenant (Brevet Captain) Frederick Augustus Buckley ...	Captain ...		

The promotions of the above Officers, published in Government General Orders Nos. 197 and 271 of 1867, are hereby cancelled.

No. 23 *of* 1868.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Colonel (Brevet Colonel) Henry William Matthews, of Infantry. } For 20 months, under the new Regulations.

Lieutenant Richard Octavius Vyvyan, of the General List, Infantry. } For 20 months, under the new Regulations.

No. 24 *of* 1868.—The under-mentioned Officers have reported their departure on the date specified opposite to their names:—

Lieutenant Colonel J. W. L. Bird, of Infantry, Government General Order, No. 1186 of 1867.
Lieutenant R. H. de Montmorency, of the Bengal Staff Corps, Government General Order No. 1202 of 1867.
} *St. Lawrence,* 1st January 1868.

The 8th January 1868.

No. 25 *of* 1868.—His Excellency the Governor General in Council is pleased to admit Subadar Major Reuben Moosajee, of the 17th Regiment Bombay Native Infantry, to the 2nd Class of the Order of British India with the title of "Bahadoor," from the 2nd December 1867, in succession to pensioned Subadar Major Krishna Bahadoor of the 2nd Class, deceased.

No. 26 *of* 1868.—The following orders issued by the Resident at Hyderabad are confirmed:—

No. 204, *dated* 14*th November* 1867.—Confirming Regimental Order issued to the 4th Cavalry Hyderabad Contingent, dated 31st October 1867, directing Lieutenant H. C. Onslow, Squadron Subaltern, to officiate in addition to his other duty, as Adjutant until further orders, *vice* Lieutenant F. J. Innes, deceased.

No. 223, *dated* 17*th December* 1867.—Appointing Lieutenant R. Ottley to officiate as Squadron Subaltern of the 4th Cavalry, Hyderabad Contingent.

The 9th January 1868.

No. 27 *of* 1868.—The following order issued by the Government of Bombay is confirmed:—

Granting leave of absence to Europe on Medical Certificate to the under-mentioned Officer.—

No. 751 *of the 23rd December* 1867.—Major Charles Matthew Longmore, of the Bengal Staff Corps, 2nd in command and Wing Officer 26th (Punjab) Regiment Native Infantry. } For twenty months.

No. 28 *of* 1868.—The following promotions and alterations of rank are made, subject to Her Majesty's approval:—

PROMOTIONS.

Corps.	Rank and Names.	To what rank promoted.	From what Date.	In whose room.
Infantry ...	Major (Lieutenant Colonel in Staff Corps) Alfred Gyllett Nedham ..	Lieut. Colonel	22nd October 1867.	Lieutenant Colonel (Brevet Colonel) R. Troup, deceased.
Cadre of the late 74th Native Infantry ...	Captain (Brevet Lieutenant Colonel) George Scougall Macbean (Staff Corps)	Major ...		
	Lieutenant Frederic Arthur Bertie, (Staff Corps)	Captain ...		
Infantry ...	Major Augustine Allen (Staff Corps)	Lieut. Colonel	Ditto ...	Lieutenant Colonel A. G. Nedham (Staff Corps), removed from the list of Regimental Lieutenant Colonels.
Cadre of the late 55th Native Infantry.	Captain (Major in Staff Corps) Robert Alexander Napper ...	Major ...		
	Lieutenant (Major in Staff Corps) Edward Holmes Scott ...	Captain ...		
Infantry ...	Major (Lieutenant Colonel in Staff Corps) Edward Moody Ryan ...	Lieut. Colonel	Ditto ...	Lieutenant Colonel A. Allen (Staff Corps), removed from the list of Regimental Lieutenant Colonels.
Cadre of the late 20th Native Infantry.	Captain (Major in Staff Corps) William Henry Shadwell Earle ...	Major ...		
	Lieutenant (Captain in Staff Corps) Arthur Tulloch	Captain ...		
Infantry ...	Major (Brevet Lieutenant Colonel) Charles Need	Lieut. Colonel	Ditto ...	Lieutenant Colonel E. M. Ryan (Staff Corps), removed from the list of Regimental Lieutenant Colonels.
Cadre of the late 6th European Regiment.	Captain (Lieutenant Colonel in Staff Corps) Robert Thomas Leigh ...	Major ...		
	Lieutenant (Captain in Staff Corps) Robert Stanwix Robertson ...	Captain ...		
Cadre of the late 2nd Native Infantry.	Lieutenant (Captain in Staff Corps) Thomas Dennehy	Captain ...	1st Dec. 1867	Captain (Lieutenant Colonel in Staff Corps) J. J. Hamilton, deceased.

ALTERATIONS OF RANK.

Corps.	Rank and Names.	To rank from.	In whose room.
Infantry ...	Lieutenant Colonel John Matthew Cripps, Staff Corps	25th Aug. 1867	Lieutenant Colonel P. H. K. Dewaal, retired.
Cadre of the late 26th Native Infantry.	Major (Lieutenant Colonel in Staff Corps) George Whittle Mackenzie Hall ...		
	Captain Henry Edward Whish (Staff Corps)		
Infantry ...	Lieutenant Colonel Charles Jackson ...	Ditto ...	Lieutenant Colonel J. M. Cripps (Staff Corps), removed from the list of Regimental Lieutenant Colonels.
Cadre of the late 39th Native Infantry.	Major (Lieutenant Colonel in Staff Corps) Charles Frederic Smith		
	Captain William Alexander Garden (Staff Corps)		

No. 29 *of* 1868.—The following promotion is made in the under-mentioned Corps of the Native Army:—

Corps.	Rank and Name.	To what Rank promoted.	From what Date.	In whose room.
31st (Punjab) Regiment Native Infantry.	Havildar Prem Sing...	Jemadar...	18th September 1867.	Khazan Sing, discharged at his own request under the operation of Government General Order No. 87 of 1866.

The 10th January 1868.

No. 30 *of* 1868.—The following promotions are made from the date specified, under the operation of Government General Order No. 632, of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET.

To be Colonels.

Lieut. Colonel Thomas Clerk, Madras Staff Corps ...
Lieut. Colonel John Henry Melville Babington Madras Staff Corps ...
Lieut. Colonel Charles Campbell McCallum, Madras Staff Corps ...
Lieut. Colonel Thomas Greenaway, Madras Staff Corps... } 10th Jany. 1868.

No. 31 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps having completed 26 years' service, are promoted to the rank of Lieutenant Colonel, from the date specified, under the provisions of Government General Order No. 808, of the 26th September 1866; subject to Her Majesty's approval:—

Major (Brevet Lieutenant Colonel) Thomas Wright ...
Major George Alexander Black ...
Major Edmund Henry Cullen Wintle ...
Major George Byres Mainwaring ...
Major Edward Norman Perkins ... } 8th Jany. 1868.

No. 32 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps having completed 12 years' service, are promoted to the rank of Captain, from the date specified, under the provisions of Government General Order No. 808, of the 26th September 1866; subject to Her Majesty's approval:—

Lieutenant Arthur Robert Chapman ...
Lieutenant Edward Christopher Codrington ... } 4th Jany. 1868.

No. 33 *of* 1868.—The under-mentioned Officers of the Medical Department having completed twelve years' service, are promoted to the rank of Surgeon from the dates specified, under the provisions of Government General Order No. 1060, of the 23rd December 1864, subject to Her Majesty's approval:—

Asst. Surgeon Edward John Gayer ... } 2nd Jany. 1868.
Asst. Surgeon James Howard Thornton, M. B. ... } 9th Jany. 1868.

No. 34 *of* 1868.—The services of Lieutenant F. Mascall, of the Royal Engineers, are placed at the disposal of the Public Works Department.

No. 35 *of* 1868.—The leave of absence to visit the Presidency preparatory to proceeding to Europe on sick certificate granted to Captain C. S. Maclean, 2nd in Command and Squadron Officer, 1st Punjab Cavalry, in the Punjab Government Order No. 213, of the 15th November 1867, is extended to the date of departure of the first Overland Mail Steamer in the month of February 1868.

No. 36 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointments:—

PUNJAB FRONTIER FORCE.

4th Cavalry.

Captain J. Gillespie, 3rd Squadron Officer, to be 2nd Squadron Officer, *vice* Captain A. H. Prinsep, who vacates the appointment, having exceeded his furlough to Europe on private affairs for six months.

Lieutenant T. O. Underwood, 1st Squadron Subaltern, to be 3rd Squadron Officer, *vice* Captain J. Gillespie.

No. 37 *of* 1868.—The leave of absence on sick certificate to Europe, granted by the Government of Bombay on the 25th November 1867, to Lieutenant Colonel C. Need, of Infantry, and notified in Government General Order No. 1148, of the 10th December 1867, is to be considered as under the new instead of the old Regulations.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

Calcutta, the 10th January 1868.

NOTICE

Is hereby given that the amounts on account of the Estates of deceased European Commissioned Officers and a Soldier, as specified in the Statement published below w have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice :—

Statement of Deposits made at the Presidency Pay Office on account of Estates of Deceased European Commissioned Officers and a Soldier of Her Majesty's Indian Military Service during the Month of December 1867.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of: Amount paid in India.	How disposed of: Amount retained in India.	How disposed of: Amount remitted for payment in England. In Rupees.	How disposed of: Amount remitted for payment in England. Equivalent in Sterling.	Ratio of Exchange.
	Commissioned Officers.						Rs. A. P.		Rs. A. P.					
5th Dec. 1867	(a) William Staunton Pierson	Captain	Bengal Staff Corps	...	29th Sept. 1867	Intestate	239 15 0	...	239 15 0					
12th „ „	(b) William Pickard	Lieutenant	Late 4th Regiment N.I.	...	7th Oct. „	Ditto ...	247 15 5	...	247 15 5					
21st „ „	(c) John Edmund Delap Wilson	Captain	Bengal Staff Corps	...	30th June „	Ditto ...	463 11 0	...	463 11 0					
	Privates.													
10th „ „	George Badley	Private	Late 6th European Regiment.	...	13th May 1861	Intestate	35 4 9	...	35 4 9					
					Total ...	...	986 14 2	...	986 14 2					

(a) Widow, Mrs. Georgiana Katharine Pierson, Stoke Prior Vicarage, W. Bromsgrove, England; Child, Katharine Mary.
(b) Father, H. W. Pickard, Esq., 11 Carlton Crescent, Southampton, England. Administrator General administering.
(c) Widow, Mrs. Philippa Wilson (address not known). Next of kin, Mrs. Darrah, wife of Captain Darrah, Royal Engineers, Madras; Mrs. Nisbet, wife of Lieut. Nisbet, Assistant Commissioner, Goojranwallah, Punjab. Administrator General administering.

FORT WILLIAM;
PAY OFFICE,
The 31st December 1867.

C. F. M. MUNDY, *Colonel,*
Presidency Pay Master.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

NOTIFICATION.

Calcutta, the 10th January 1868.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department during the month of December 1867 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Royal Madras Engrs.	Lieut. W. T. Whish ...	24th Sept. 1867	England ...	Intestate...	Father, Brigadier General G. P. Whish, administering.
Bengal Staff Corps ...	Major J. G. Sparke ...	27th Nov. „	Umballa ...	Ditto ...	Widow, Mrs. C. F. Sparke, in India.
Ditto Ditto ...	Lieut. Col. J. J. Hamilton	30th „ „	Toomkoor District, Province of Mysore.		
Royal Madras Engrs.	Lieut. H. C. Smith ...	5th Dec. „	Mussooree ...	Intestate..	Next of kin, J. Smith, Esq., Forkallt House Old Road, Lee.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

POST OFFICE.

NOTIFICATIONS.

The 23rd December 1867.

The following reduced rates of Postage will be payable on Book and Pattern Packets posted in India and addressed to the United Kingdom viâ Southampton and Marseilles :—

For a Packet.

	Viâ Southampton.	Viâ Marseilles.
	Rs. A. P.	Rs. A. P.
Not exceeding 4 oz.	0 2 8	0 4 0
Exceeding 4 oz. and not exceeding 8 oz. ...	0 5 4	0 8 0
„ 8 oz. „ 12 oz. ...	0 8 0	0 12 0
„ 12 oz. „ 1 lb. ...	0 10 8	1 0 0
	And so on adding 2 annas 8 pie for every additional 4 oz.	And so on adding 4 annas for every additional 4 oz.

NOTE.—No packets exceeding 5 lbs. in weight will be received.
The above rates include Indian inland postage.

A. M. MONTEATH,
Dir. Genl. of the Post Office of India.

Calcutta, the 21st December 1867.

No. 228.

Mails for Bimlipatam, Vizagapatam, Coconada, Madras, Pondicherry, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Carwar, and Bombay, for transmission per Steamer *Burmah,* will be closed at this Office on Tuesday, the 14th January, at 6 P. M.

The 6th January 1868.

No. 241.

Mails for Akyab, Rangoon, and Moulmein for transmission per Steamer *Yung Haian,* will be closed at this Office on Wednesday the 15th instant at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

The 10th January 1868.

No. 243.

The Overland Mail per Steamer *Simla* will be closed on Wednesday the 22nd instant, at 6 P. M.

Letters from Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.	Viâ Marseilles.	Viâ Southampton.
Letter Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0

Book and Pattern Packets.

Under 4 Ounces	Rs. 0 4 0	Rs. 0 2 8
„ 9 „	„ 0 8 0	„ 0 5 4

NOTE.—Adding 4 annas for every additional 4 ounces for Book and Pattern Packets viâ Marseilles, and 3 annas 8 pie viâ Southampton.
No Packets exceeding 5 lbs. will be received.

W. H. MCGOWAN,
Post Master of Calcutta.

The 23rd December 1867.

TABLE.

***Schedule** of Rates, viz., a Rupee per mile, at which Passengers can be conveyed by special Shegram from Caragolah to Siligory, and vicê versâ, and between the intermediate stages, and vicê versâ.*

Caragolah.	Purneah.	Kissengunge.	Tytalyah.	Siligory.
Caragolah...	28	68	108	124
	Purneah ...	40	80	96
		Kissengunge ...	40	56
			Tytalyah ...	16

Distances.		
Caragolah to Purneah...	...	28 miles.
Purneah to Kissengunge	...	40 ,,
Kissengunge to Tytalyah	...	40 ,,
Tytalyah to Siligory ...	...	16 ,,
Total	...	124 miles.

RULES RELATING TO SPECIAL SHEGRAMS AND MAIL CARTS.

1*st.*—The Table shows the rate at which a special Shegram will be given, whether taken by one or more Passengers.

2*nd.*—The maximum weight allowed to a Shegram will be five maunds, the weight of each adult (over twelve years) being reckoned at two maunds, and of each child at one maund; thus a Passenger travelling alone may take three maunds of luggage; if two persons go, then one maund only will be allowed.

Note.—Children under three years will not be reckoned in the calculation of weight.

3*rd.*—All applications for special Shegrams should be addressed to the Post Masters of the Purneah or Darjeeling Post Offices. Notice should be given seven full days before the Dâk is required, as only one special Shegram can be supplied daily; the full amount due for the Dâk must be paid in advance. No Shegram will be allowed to start within an interval of less than 20 hours after the despatch of the previous one.

4*th.*—A detention of six hours for refreshments will be allowed to Travellers by Shegram on the journey between Caragolah and Siligory.

5*th.*—Travellers are requested to write their names and address legibly.

6*th.*—If after ordering a Dâk the Traveller should fail to avail himself of it, he will forfeit the amount paid. A Dâk, however, on good reasons for it being given to the Superintendent of Mails, can be postponed up to a week without forfeiture of the amount paid.

7*th.*—Passengers can be accommodated with a seat in the Mail Cart on paying for it at the rate of 2½ annas per mile in advance to the Post Master or Deputy Post Master in charge of the Office at which he books himself. Each Passenger will be allowed 10 seers of luggage free. All extra baggage which the weight of the Mails will admit of being taken will be charged for at Banghy rates.

Note.—Heavy baggage can be sent by Bullock Train.

8*th.*—Fares by Mail Cart must be charged and paid for the distance from one Office to another according to the following Table, and no Passenger will be allowed to take a seat on the Cart at any intermediate place without the written order of a Post Master to that effect.

9*th.*—The Mail Cart goes straight through from Caragolah to Siligory, and *vice versâ*, without halting at any intermediate Station, excepting for the purpose of changing horses, or delivering or receiving Mails:—

TABLE.

Caragolah.	Purneah.	Kissengunge.	Tytalyah.	Siligory.
Caragolah	4 6 0	10 10 0	16 14 0	19 6 0
	Purneah	6 4 0	12 8 0	15 0 0
		Kissengunge ...	6 4 0	8 12 0
			Tytalyah	2 8 0

10*th.*—Two seats only in the Mail Cart will be allowed, and a seat can only be booked beforehand on the condition that the weight of the Mails in the Cart will admit of a Passenger proceeding by it, and that, if booked at an intermediate Office, it is not already occupied by a Traveller from the Office in rear.

11*th.*—The fare for a seat in the Mail Cart must be paid before the Traveller starts, and the receipt obtained must be produced when required for inspection by any Official in charge of a Post Office, or otherwise authorized to require it.

12*th.*—All baggage taken by Travellers proceeding either by Shegram or Mail Cart must be weighed at the Post Office before the receipt is given and the Cart or Shegram allowed to start.

13*th.*—Post Masters and Deputy Post Masters will be responsible that baggage in excess of that sanctioned is not taken by any Traveller by Mail Cart or by Shegram.

14*th.*—Travellers engaging seats in Mail Carts must be prepared to start from the Post Office Compound.

15*th.*—A fare once paid cannot be refunded, and a Shegram or a seat in the Cart cannot be considered as engaged until the fare be paid.

16*th.*—Travellers proceeding with the Mails are expressly prohibited from detaining the Mail Cart on the road; if they wish to halt at any intermediate Station, they are at liberty to do so on the understanding that they must wait for the Mails of the following day, when, if not occupied by Passengers, they may resume their journey, but in such cases the permission of the Post Master or Deputy Post Master of the Office where the Dâk is engaged must be previously obtained and notified.

17*th.*—Travellers are prohibited from interfering with the Departmental arrangements for horses, &c., on the road, and they are also enjoined to be careful not to abuse or maltreat the Road Establishment; any irregularity or want of care on the part of the Establishment that comes under the observation of Travellers or others should be reported to the Superintendent of the Establishment or to the Post Master General of Bengal, when an enquiry will be instituted, and the parties in fault punished.

18*th.*—No dogs, or birds, or animals of any description will be allowed in the Mail Cart.

G. BATTYE,
Post Master General of Bengal.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for	Balance of Bullion		
			Under assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
December 30th, 1867 ...	7,164	.....	42,656	3,73,298	27,61,717
,, 31st ,, ...	23,330	.....	65,986	72,522	30,61,717
January 1st, 1868 ...	Holiday.				
,, 2nd ,, ...	55,807	31,855	91,123	1,03,495	30,61,717
,, 3rd ,, ...	3,442	.....	94,565	1,03,504	30,61,717
,, 4th ,, ...	.....	.....	94,565	1,03,631	30,61,717

Calcutta Mint,
The 6th January 1868.

J. F. SHEKLETON,
Officiating Mint Master.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE undermentioned Students have passed the First Examination in Arts :—

FIRST DIVISION.

In Order of Merit.

1	Mitra, Sharoda Churn	...	Presidency College.
2	Mookerjea, Girija Bhooshun	...	Ditto.
3	Sircar, Golap Chunder	...	Sanscrit College.
4	Mookerjea, Wooma Cally	...	Calcutta Free Church Institution.
5	Bose, Bepin Kristo	...	Presidency College.
6	Banerjea, Neelrutna	...	Hooghly College.
7	Doss, Brojendro Mohun	...	Calcutta Free Church Institution.
8	Mozoomdar, Chunder Mohun	...	Kishnaghur College.
9	Chuckerbutty, Chunder Mohun	...	Berhampore College.
10	Roy, Bama Churn	...	Ditto.
11	Bose, Girish Chunder	...	Presidency College.
12	Mashanto, Parbutty Churn	...	Ditto
	Roy, Sham Chand	...	Kishnaghur College.
14	Dutt, Boido Nath	...	Cathedral Mission College.
	Chatterjea, Preo Nath	..	General Assembly's Institution.
	Bose, Okhoy Coomar	..	Dacca College.
16	Dutt, Bepin Behary	...	Presidency College.
	Roy, Radha Nath	...	Ditto.
19	Chowdhry, Sreesh Chunder	...	Ditto.
20	Ghose, Sooresh Chunder	...	Ditto.
21	Banerjea, Jogendro Nath	...	Sanscrit College.
22	Mookerjea, Bepin Behary	...	Kishnaghur College.
23	O'Sullivan, E.	...	St. Xavier's College.
24	Dutt, Preo Nath	...	Patna College.
25	Ghose, Debendro Nath	...	Presidency College.
26	Sinha, Kherode Nath	...	Sanscrit College.
	Gupta, Juggodishwar	...	Kishnaghur College.
	Ghose, Chunder Coomar	...	Ditto.
28	Chatterjea, Aughore Nath	...	Calcutta Free Church Institution.
	Banerjea, Benode Behary	...	Presidency College.
	Bose, Balok Kristo	...	Ditto.
31	Chatterjea, Jogesh Chunder	...	Kishnaghur College.
	Sharman, S. T.	...	St. John's College, Agra.
34	Acharjea, Balkrishna	...	Queen's College, Benares.
35	Mitra, Mudden Mohun	...	Presidency College.
36	Banerjea, Gopal Chunder	..	Kishnaghur College.
	Sen, Lall Gopal	...	Ditto.
38	Banerjea, Gungadhur	...	Presidency College.
	Bose, Doorgaram	...	Ditto.

SECOND DIVISION.

In Alphabetical Order.

	Ahmed, Niaz	...	Bareilly College.
	Ali, Yousuf	...	Delhi College.
	Banerjea, Benode Behary	...	Patna College.
	„ Nobo Kissen	...	Berhampore College.
	„ Rabutty Churn	..	Dacca College.
	Bari, Abdool	...	Cathedral Mission College.
	Bose, Bussunt Coomar	...	Dacca College.
	„ Fonindro Mohun	...	L. M. S. Institution, Bhowanipore.
	„ Jogendro Chunder	...	Cathedral Mission College.
10	„ Omesh Chunder	...	L. M. S. Institution, Bhowanipore.
	„ Opendro Nath	...	Presidency College.
	Chatterjea, Jetendro Nath	...	Hooghly College.
	„ Kedar Nath	...	Presidency College.
	Chitty, J. C.	...	Queen's College, Colombo.

	Chowdhry, Annoda Prosad	...	Berhampore College.
	„ Netye Gobindo	...	Cathedral Mission College.
	„ Rojoni Kanto	...	Dacca College.
	Chuckerbutty, Mohim Chunder	...	Calcutta Free Church Institution.
	„ Preo Nath	...	Serampore College.
20	„ Sree Nath	...	Kishnaghur College.
	Constantine, A.	...	St. Xavier's College.
	Deb, Tripoora Churn	...	Cathedral Mission College.
	Dey, Gour Churn	...	Dacca College.
	„ Mohendro Nath	...	Presidency College.
	„ Obhoya Churn	..	Kishnaghur College.
	Doss, Ishwar Chunder	...	Dacca College.
	„ Modhoo Soodun	...	L. M. S. Institution, Bhowanipore.
	Dutt, Chunder Bhooshun	...	Cathedral Mission College.
	„ Ishan Chunder	...	General Assembly's Institution.
30	„ Nuro Sing	...	Doveton College.
	„ Preo Nath	..	Presidency College.
	„ Radha Kisto	..	Patna College.
	Ellis, J. H,	...	Doveton College.
	Gangooly, Chintamoney	...	Presidency College.
	„ Opendro Nath	...	Hooghly College.
	„ Rojoni Canto	...	L. M. S. Institution, Bhowanipore.
	Ghosal, Gopal Chunder	...	Calcutta Free Church Institution.
	„ Pudma Nana	...	Hooghly College.
	Ghose, Amrita Loll	...	Presidency College.
40	„ Loll Mohun	...	Kishnaghur College.
	„ Nilmoney	...	Presidency College.
	„ Otool Krishna	...	Ditto.
	„ Prosonno Coomar	...	Kishnaghur College.
	„ Ram Loll	...	Berhampore College.
	„ Sreedhur	...	Calcutta Free Church Institution.
	Gomes, W.	..	St. Xavier's College.
	Gooho, Brojendro Coomar	...	Dacca College.
	Goshwamy, Mohendro Loll	...	Calcutta Free Church Institution.
	Khan, Mohammed Aly Reza	...	Agra College.
50	„ Ram Gopaul	...	Kishnaghur College.
	Kishore, Nund	...	Delhi College.
	Kor, Koylash Nath	...	Calcutta Free Church Institution.
	Loll, Cheda	...	Bareilly College.
	„ Kishen, II.	...	Ditto.
	Mitra, Bhobany Churn	...	Patna College.
	Mondol, Hemunto Loll	...	Presidency College.
	Mookerjea, Chunder Bhooshun	...	Kishnaghur College.
	„ Kanye Lall	...	Presidency College.
	„ Khetter Mohun	...	Ditto.
60	„ Mohendro Nath	...	Berhampore College.
	„ Ramdhone	...	L. M. S. Institution, Bhowanipore.
	„ Sree Churn	...	Calcutta Free Church Institution.
	Mozoomdar. Anund Nath	...	Dacca College.
	Murray, C. M.	..	Doveton College.
	Nath, Deena	...	Lahore Mission College.
	Naug, Bama Churn	...	Presidency College.
	„ Juggut Bundhu	...	Dacca College.
	Paul, Radha Bullub	...	Hooghly College.
	„ Tej	...	Agra College.
70	Pramanick, Jossoda Nundon	...	Kishnaghur College.
	Roy, Bepin Behary	...	Dacca College.
	„ Debendro Nath	...	L. M. S. Institution, Bhowanipore.
	„ Mohendro Nath	...	Cathedral Mission College.
	„ Shama Churn	...	Dacca College.
	Sahoy, Judoo Nath	...	Presidency College.
	Sen, Bhoobun Mohun	..	Dacca College.
	„ Hurry Churn	...	Ditto.
	„ Kristo Coomar	...	Ditto.
	„ Shoshee Bhooshun	...	Ditto,
80	„ Troylokho Nath	...	Hooghly College.
	Singh, Anundo Chunder	..	Ditto.
	„ Modhoo Soodun (Junior)	...	Berhampore College.
	Sircar, Mudden Gopal	....	Kishnaghur College.
84	Surma, Gyan Chunder	...	Presidency College.

THIRD DIVISION.

In Alphabetical Order.

	Bagchee, Gopal Kristo	...	Berhampore College.
	Banerjea, Bhoobun Mohun	...	Presidency College.
	„ Gooroo Nath	...	Dacca College.
	„ Judupotee	...	Berhampore College.
	„ Khetter Nath	...	Teacher.
	„ Shyama Churn	...	Queen's College, Benares.
	Bhuttacharjea, Mohendro Nath	...	Presidency College.
	Bose, Behary Loll	...	Medical College.
	„ Hem Chunder	...	Presidency College.
10	„ Omesh Chunder	...	Hooghly College.
	„ Protap Chunder	...	Presidency College.
	Burat, Choitono Prosad	...	Patna College.
	Burddoye, Madhub Chunder	...	Cathedral Mission College.
	Bysack, Pauch Cowry	...	Ditto.
	Chatterjea, Keerty Chunder	...	Patna College.
	Chowdhry, Kashee Potee	...	Calcutta Free Church Institution.
	Chunder, Opendro Nath	...	Presidency College.
	Coomar, Pran Kissen	..	Calcutta Free Church Institution.
	Deb, Jogendro Nath	...	Presidency College.
20	Dhur, Moorli	...	St. John's College, Agra.
	Doss, Futtick Chunder	...	Teacher.
	„ Hem Nath	...	Cathedral Mission College.
	„ Jankee	...	Delhi College.
	Dutt, Janoky Nath	...	Presidency College.
	„ Peary Loll	...	Serampore College.
	„ Shumbhoo Nath	...	Dacca College.
	Gangooly, Chunder Mohun	...	Kishnaghur College.
	Gooho, Bussunt Coomar	...	Calcutta Free Church Institution.
	Goshwamy, Ganput Giri	...	Joy Narain's College, Benares.
30	Gupta, Mohanundo	...	Hooghly College.
	Kishore, Joogul	...	Bareilly College.
	Loll, Doree	...	Ditto.
	„ Hazari	..	Ajmere School.
	„ Kishen, I.	...	Bareilly College.
	Misser, Luchmee Narain	...	L. M. S. Institution, Bhowanipore.
	Moitro, Shama Churn	...	Kishnaghur College.
	Moitry, Bhoobun Mohun	...	Berhampore College.
	Mookerjea, Aukhoy Coomar	...	Hooghly College.
	„ Motee Loll	...	Ditto.
40	„ Nogendro Nath	...	L. M. S. Institution Bhowanipore.
	„ Oma Churn	..	Queen's College, Benares.
	„ Poresh Nath	...	Kishnaghur College.
	Mozoomdar, Gunga Dhur	...	Cathedral Mission College.
	„ Ram Doyal	...	Patna College.
	Mullick, Mohendro Nath	...	St. Xavier's College.
	Nath, Bhola	...	St. John's College, Agra.
	„ Sheo	...	Delhi College.
	Neogy, Nundo Loll	...	Pupil Teacher, Hooghly Normal School.
	Palit, Horee Nath	...	Hooghly College.
50	Panja, Nrisingha Moorary	...	Ditto.
	Prasada, Deo	...	Agra College.
	Rooder, Aushutose	...	Presidency College.
	Roy, Bepin Chunder	...	Dacca College.
	„ Brojo Nath	...	Cathedral Mission College.
	„ Hur Coomar	...	Presidency College.
	Roychowdhry, Ram Chunder	...	L. M. S. Institution Bhownipore.
	Ruheem. Abdoor	...	Kishunghur College.
	Sanial, Prosonno Coomar	..	Calcutta Free Church Institution.
	Seal, Choony Loll	...	Ditto ditto.
60	Sen, Bepin Behary	...	Hooghly College.
	„ Horee Nath	...	L. M. S. Institution, Bhowanipore.
	„ Hurrish Chunder, II.	...	Dacca College.
	„ Kanie Loll	...	Presidency College.
	„ Rakhul Doss	...	Ditto.
65	Wigeyesakere, H. D.	...	Queen's College, Colombo.

The undermentioned Students have passed the Entrance Examination :—

FIRST DIVISION.

In Alphabetical Order.

	Arunasalem, P.	...	Queen's College, Colombo.
	Banerjea, Behary Loll	...	Hare School.
	„ Dwarka Nath	...	Dacca Collegiate School.
	„ Khetter Mohun	....	General Assembly's Institution.
	„ Laul Gopal	...	Hare School.
	„ Russick Mohun	...	Dacca Collegiate School.
	„ Srish Chunder	...	Hare School.
	Barckley, W. C. G.	...	La Martiniere College.
	Beg, Khoodadad	...	Canning College, Lucknow.
10	Bhuttacharjea, Bama Churn	...	Jonye Training School.
	„ Narain Chunder	...	Serampore College.
	Bose, Bhola Nath	...	Howrah School.
	„ Boroda Prosad	...	Ditto.
	„ Boycunto Nath	...	Hare School.
	„ Dhurmo Doss	..	Hooghly Collegiate School.
	„ Monmoth Coomar	...	Kishnaghur Collegiate School.
	„ Poresh Nath	...	Hare School.
	„ Rajendro Chunder	...	General Assembly's Institution.
	„ Tariny Churn	...	Hare School.
20	Brown, W. D'Routh	...	Bishop's School, Simla.
	Chatterjea, Aughore Nath	...	Dacca Collegiate School.
	„ Gonesh Chunder	..	Patna Normal School.
	„ Rakhal Dass	...	Ooterparah School.
	„ Shojonee Canto	...	Kishnaghur Collegiate School.
	Chumpa, John	...	Free Church Institution, Nagpore.
	Coomar, Poorno Chunder	...	Hare School.
	Currie, F.	...	St. Xavier's College.
	Dey, Brojendro Nath	...	Canning College, Lucknow.
	„ Debendro Nath	...	Hare School.
30	„ Loll Behary	..	Oriental Seminary.
	Doss, Bamon Doss	...	Hare School.
	„ Bepin Behary	..	Hindu School.
	„ Kherode Chunder	...	Ditto.
	Dutt, Brindabun Chunder	..	Hooghly Collegiate School.
	„ Brojo Mohun	...	Calcutta Free Church Institution.
	„ Okhoy Coomar	...	Seal's Free College
	„ Shoshee Bhoosun	...	Dacca Collegiate School.
	„ Sree Nath	...	Ditto.
	Elston, J.	..	Bishop's School, Simla.
40	Ghosal, Tarapodo	..	Cossipore Aided School.
	Ghose, Haran Kristo	...	Hindu School.
	„ Pitambur	...	Balasore School.
	„ Preo Nath	...	Hooghly Collegiate School.
	„ Umbica Churn	...	Dacca Collegiate School.
	Gupta, Parbutty Sunker	..	Hare School.
	Halder, Kishory Lall	...	Hooghly Collegiate School.
	„ Sharoda Kanto	...	Dacca Collegiate School.
	Hossein, Jaffer I.	...	Agra College.
	Hatten, J. J.	...	Doveton College.
50	Kor, Girish Chunder	...	Metropolitan Institution.
	Lall, Behary	...	Queen's College, Benares.
	„ Goorsarun	..	Bareilly College.
	McNair, G. B.	...	La Martiniere College.
	Mookerjea, Cally Nath	...	Kishnaghur A. V. School.
	„ Cally Podo	...	Hooghly Collegiate School.
	„ Kasheshur	..	Serampore College.
	„ Gopal Chunder	...	Hindu School.
	„ Hurro Cally	..	Agurparah C. M. S. Institution.
	„ Hurry Doss	...	Hare School.
60	„ Kantee Chunder	...	Ditto.
	„ Okhoy Coomar	....	Kishnaghur Collegiate School.
	„ Opendro Chunder	..	Dacca Collegiate School.
	„ Shyama Coomud	...	Hindu School.
	„ Tacoor Doss	...	Burrisa Aided School.
	Mountain, W. I.	...	Bengal Academy.
	Moses, C. O.	...	St. Xavier's College.

	Mullick, Koonjo Lall	... Hindu School.
	„ Mohendro Nath	... Ditto.
	„ Shadhoo Churn	... Howrah School.
70	Moonshy, Omrito Lall	... Ootterparah School.
	Mitra, Aupoorba Kissen	.. General Assembly's Institution.
	„ Bissumbhur	... Hindu School.
	„ Jogendra Nath (Senior)	... Hare School.
	„ Rash Behary	... Beerbhoom School.
	Mozoomdar, Koylash Chunder	... Metropolitan Institution.
	„ Ram Doorlub	.. Mymensing School.
	Nath, Kashee	... Delhi Collegiate School.
	Paul, Jodoo Nath	... Ootterparah School.
	Pershad, Ajoodhya	.. Queen's College, Benares.
80	„ Gunga	... Delhi Collegiate School.
	„ Jwala	... Bareilly College.
	„ Kashee	... Queen's College, Benares.
	Ram Tota	.. Agra College.
	Roy, Kherod Chunder	... Hindu School.
	„ Rojoni Nath	... Dacca Collegiate School.
	Sanial, Hurish Chunder	... Bogra School.
	„ Shoshee Mohun	... Beauleah School.
	Sen, Butto Kissen	... Hare School.
	„ Doorga Churn	... Burrisaul School.
90	„ Shoshee Bhooshun	.. General Assembly's Institution.
	„ Umbica Churn	.. Dacca Collegiate School.
	Shaha, Jogendro Nath	... Calcutta Free Church Institution.
	Sircar, Boycunto Chunder	... Dacca Collegiate School.
	„ Mohendro Nath	... Metropolitan Institution.
95	„ Troylokho Nath	... L. M. S. Institution, Bhowanipore.

SECOND DIVISION.

In Alphabetical Order.

	Acharjea, Ishan Chunder	... Beerbhoom School.
	Addy, Umbica Churn	... Singarcone Badla School
	Ahmed, Faiz	.. Barielly College.
	Ala, Abdool	... Howrah School.
	Aly, Hyder	... F. C. Institution Nagpore.
	Anthonisz E. R.	... Queen's College, Colombo.
	Audhicary, Gopal Chunder	... Chinsurah F. C. Institution.
	Bagehee, Unnoda Prosad	... Beauleah School.
	Banerjea, Brojo Loll	... Chinsurah F. C. Institution.
10	„ Burroda Prosad	... Ilsoba Mondlye Aided School.
	„ Chunder Coomar	... Patna Normal School.
	„ Deno Nath	... Doveton College.
	„ Girish Chunder	... Beerbhoom School.
	„ Heera Loll	... Patna Normal School.
	„ Hem Chunder	... Hare School.
	„ Joyram	... Midnapore School.
	„ Kedar Nath	... Baraset School.
	„ Kishory Loll	.. Konnuggur School.
	„ Krishto Nath	... Hooghly Collegiate School.
20	„ Mohendro Narain	.. Berhampore Collegiate School.
	„ Nebarun Chunder	... Seebpore Aided School.
	„ Nilrutten	.. Agurparah C. M. S. Institution.
	„ Nobin Chunder	... Chinsurah Free Church Institution.
	„ Nursing Chunder	... Santipore E. School.
	„ Omesh Chunder	... Ilsoba Mondlye Aided School.
	„ Omoolla Chunder	... L. M. S. Institution, Bhowanipore.
	„ Pitamber	... Metropolitan Institution.
	„ Shib Chunder	... Ooterparah School.
	„ Sitta Nath	.. Nundon Brothers' Academy.
30	„ Surrat Chunder	... Serampore College.
	„ Tariny Doss	... Kishnaghur Collegiate School.
	Baptist, G. A.	... Patna Collegiate School.
	Bhur, Haboo Loll	... Hooghly Collegiate School.
	Bhuttacharjea, Bhoobun Mohun	... South Baharoo School.
	„ Ishwar Chunder	... Kishnaghur Collegiate School.
	„ Juggo Bundhu	... Mahanad Free Church Mission School.
	„ Okhoy Coomar	... Calcutta Free Church Institution.
	„ Prosonno Coomar	... Digapotiah A. V. School.

	Bhuttacharjea, Ram Chunder	.. Howrah School.
40	„ Rash Behary	... Burdwan Moharaja's School.
	Biswas, Sham Tarun	.. General Assembly's Institution.
	„ Siddessur	.. Hooghly Collegiate School.
	Bose, Benode Behary	... Ranaghat School.
	„ Bhoot Nath	... Goopeenathpore School.
	„ Cally Prosonno	.. Pogose School.
	„ Gopal Chunder	... Hindu School.
	„ Keshub Coomar	.. Kishnaghur Collegiate School.
	„ Koylash Chunder	... Hindu School.
	„ Loll Mohun	.. Pogose School.
50	„ Okhoy Kristo	... Hindu School.
	„ Otool Chunder	... Hare School.
	„ Ram Chunder	... Chinsurah Free Church Institution.
	„ Rash Behary	... Burrisaul School.
	„ Roma Nath	... Hare School.
	„ Romesh Chunder	.. Khajah Abdool Gunny's Free School.
	„ Shib Chunder	.. Delhi Collegiate School.
	„ Sreenibash	... Seal's Free College.
	„ Umbica Churn	... Noral Aided School.
	Bryson, A. H.	... Bishop's School, Simla.
60	Buksh, Aziz	... Jullunder Mission School.
	„ Wazeer	... St. John's College, Agra.
	Buxy, Bunko Behary	... Barrackpore School.
	Bysack, Mohim Chunder	... General Assembly's Institution.
	Chatterjea, Bama Churn	... St. Xavier's College.
	„ Bishtoo Chunder	... Rungpore School.
	„ Cally Sunker	... Ilsoba Mondlye School.
	„ Doorga Doss	... Hare School.
	„ Girish Chunder	... Tallygunge Aided Mission School.
	„ Gonesh Chunder	... General Assembly's Institution.
70	„ Jogendro Chunder	... Cutwa School.
	„ Jogendro Nath	... General Assembly's Institution.
	„ Juggo Bundho	... Chinsurah F. C. Institution.
	„ Kartic Chunder	... Bancoorah School.
	„ Kartic Chunder	... Patna Normal School.
	„ Khetter Nath	... Konnugger School.
	„ Mohendro Lall	... Howrah School.
	„ Neermul Chunder	... Chinsurah F. C. Institution.
	„ Shoshee Bhooshun	... Hooghly Collegiate School.
	„ Sree Nath	... Nizamut School.
80	Chowdhry, Bonwary Lall	... Beerbhoom School.
	„ Brojo Nath	... General Assembly's Institution.
	„ Modhoo Soodun	... Kishnaghur A. V. School.
	„ Motee Loll	... General Assembly's Institution.
	„ Omesh Chunder	... Bancoorah School.
	„ Uercor Chunder	... Chittagong School.
	Christian, W.	... Doveton College.
	Chuckerbutty, Bhola Nath	... Ooterparah School.
	„ Hurry Nath	... Boroe Seminary.
	„ Shurrut Chunder	... Agurparah C. M. S. Institution.
90	„ Shyama Churn	... Seal's Free College.
	„ Tara Coomar	... Sanscrit College..
	„ Tej Chunder	... General Assembly's Institution.
	Chunder, Hurry Churn	... Ditto.
	Cooch, Nobo Kristo	... Berhampore Collegiate School.
	Coondoo, Chunder Coomar	... Howrah School.
	„ Nundo Loll	... Metropolitan Institution.
	Cuylenburg, C. F. Van	... Queen's College, Colombo.
	Daw, Behary Loll	... General Assembly's Institution.
	„ Gopal Kristo	... Rungpore School.
100	Deb, Gopendro Krishna	... Hindu School.
	Deen, Fukhrul	... Joy Narain's College.
	Dey, Choonee Loll	... Chinsurah Free Church Institution.
	„ Jogendro Nath	... Hindu School.
	„ Kedar Nath	... Canning College, Lucknow.
	„ Roma Nath	... Midnapore School.
	„ Shoshee Bhooshun	... Hooghly Branch School.
	Dial, Bageshwari	... Joy Narain's College.
	„ Deen	... Delhi Collegiate School.
	„ Purmeshwari	... Queen's College, Benares.
110	Doss, Bhugwan Chunder	... Dacca Collegiate School.
	„ Bissumbhor	... Calcutta Training Academy.

	Doss, Cally Mohun	... Pogose School.
	„ Doorga Prosonno	... Dacca Collegiate School.
	„ Dwarka	... Bareilly College.
	„ Girish Chunder	... Beerbhoom School.
	„ Gosto Behary	... Hoóghly Branch School.
	„ Ishwar Chunder	... General Assembly's Institution.
	„ Luchmun	... Delhi Collegiate School.
	„ Madho	... Agra College.
120	„ Mohendro Loll	... Chinsurah Free Church Institution.
	„ Nursing	... Hume's High School, Etawah.
	„ Nursing	... Peshawar Mission School.
	„ Purmeshwari	.. Fyzabad School.
	„ Raj Coomar	... Khajah Abdool Gunny's Free School.
	„ Rhedoy Chunder	... Hooghly Branch School.
	„ Roma Canto	.. Gowhatty School.
	„ Sham Chand	... Calcutta Free Church Institution.
	„ Soorjoo Narain	... Hindu School.
	„ Surrut Chunder, I.	... Chittagong School.
130	D'Silva, A.	... St. Xavier's College.
	Dubern, G.	... *Ditto.*
	Durand, V. C.	... Ditto.
	Dutt, Bhowani	... Bareilly College.
	„ Chunder Nath	... General Assembly's Institution.
	„ Dwarka Nath	.. Barripore Aided School.
	„ Gopal Chunder	... L. M. S. Institution, Bhowanipore.
	„ Megh Nath	... Hare School.
	„ Mohendro Lall	.. Kishnaghur Collegiate School.
	„ Opendro Chunder	... Cuttack School.
140	„ Pran Krisha	... Badla Singarcone School.
	„ Suttya Churn	... Midnapore School.
	„ Umbica Churn	... Jessore School.
	Frost, C. D.	... La Martiniere College.
	Gangooly, Hur Mohun	... Patna Normal School.
	„ Opoorbo Coomar	... Metropolitan Institution.
	Ghose, Aushiny Coomar	... Chittagong School.
	„ Brojendro Chunder	... Kandee A. S. School.
	„ Chunder Nath	... Calcutta Training Academy.
	„ Gopal Chunder	... Midnapore School.
150	„ Hem Chunder	... Ooterparah School.
	„ Jodoo Monee	.. Cuttack School.
	„ Kanye Loll	... General Assembly's Institution.
	„ Loll Behary	... Hooghly Branch School.
	„ Modhoo Soodun	... Serampore College.
	„ Mohim Chunder	... Bogra School.
	„ Mothoora Nath	... Metropolitan Institution.
	„ Omesh Chunder	... Hooghly Branch School.
	„ Opendro Nath	... Metropolitan Institution.
	„ Preo Nath	... General Assembly's Institution.
160	„ Raj Kissen	... Hare School.
	„ Satcowry	... Serampore College.
	„ Shoshee Bhooshun	... Calcutta Free Church Institution.
	„ Shoshee Bhooshun	... Seebpore Aided School.
	Gooho, Aunath Bundhoo	... Mymensing School.
	„ Prosonno Coomar	... Gregory's School.
	Gopal, Mudden	... Delhi Collegiate School.
	Gupta, Chunder Coomar	... Ooterparah School.
	„ Chunder Narain	... Gya School.
	„ Dwarka Nath	... Khajah Abdool Gunny's Free School.
170	„ Ishan Chunder	... Pogose School.
	„ Johory Loll	... Beerbhoom School.
	„ Kristo Chunder	... Khajah Abdool Gunny's Free School.
	„ Protap Chunder	... Chinsurah Free Church Institution.
	„ Raj Narain	... Gya School.
	Hazra, Umbica Churn	... L. M. S. Institution, Bhowanipore
	Ibrahim, Syed	... Patna Collegiate School.
	Imam, Imdad	... Bhagulpore School.
	Jeremy, Lazarus	... Teacher.
	Keyt, C. E.	... Queen's College, Colombo.
180	Khettry, Devaki Nundon	... Queen's College, Benares.
	Koar, Rajendro Loll	... Goopeenathpore School.
	„ Shoshee Bhooshun	... Taltollah Preparatory School.
	Kor, Shama Churn	... Dacca Collegiate School.
	Lambert, G.	... St. Xavier's College.

	Law, Ram Chunder	... Hindu School.
	„ Rishikesh	... Ditto.
	Lall, Bankai	... Hume's High School, Etawah.
	„ Behary	... Bareilly College.
	„ Behary	... Lahore Zillah School.
190	„ Gridhary	... Delhi Collegiate School.
	„ Jai	... Bareilly College.
	„ Luchmun	... Patna Collegiate School.
	„ Shadee	... Hume's High School, Etawah.
	„ Sohun	... Bareilly College.
	Luteef, Abdool	... Calcutta Mudrissa.
	Lynch, W.	... St. Xavier's College.
	Malic, Abdool	... Calcutta Mudrissa.
	Mendes, T. A.	... Bengal Academy.
	Mirza, Mahammed A.	... Teacher.
200	Misser, Behary Loll	... Burdwan Moharajah's School.
	Mitra, Behary Loll	.. Myapore School.
	„ Bhuggobutty Churn	.. Oriental Seminary.
	„ Ganendre Nath	.. Calcutta F. C. Institution.
	„ Gopal Chunder	... Hooghly Collegiate School.
	„ Heera Loll	... General Assembly's Institution.
	„ Jogendro Nath, (Junior)	... Hare School.
	„ Jogendro Nath	... Horinavi A. S. School.
	„ Jogesha Chundra	... Khanakool Kishnaghur A. S. School.
	„ Kedaressur	.. Bauleah School.
210	„ Kedar Nath	... Midnapore School.
	„ Motee Loll	... Kishnaghur Collegiate School.
	„ Obinash Chunder	.. L. M. S. Institution, Bhowanipore.
	„ Omesh Chunder	... Bauleah School.
	„ Poorno Chunder	... General Assembly's Institution.
	„ Shoshee Bhooshun	.. Hare School.
	„ Unnoda Prosad	... Ditto.
	Mookerjea, Aughore Chunder	... Bhastarah School.
	„ Aushootosh	... Bauleah School.
	„ Bhola Nath	... Calcutta F. C. Institution.
220	„ Bissessur	... Ditto.
	„ Callica Nundo	... Howrah School.
	„ Cally Doss	... Agurparah C. M. S. Institution.
	„ Chunder Canto	... Burrisaul School.
	„ Chunder Coomar	.. Howrah School.
	„ Doorga Doss	.. Berhampore Collegiate School.
	„ Dukhina Runjun	... Paikparah School.
	„ Dwarka Nath	... Balasore School.
	„ Girindro Nath	... Kishnaghur Collegiate School.
	„ Gopal Chunder	... Taltollah Preparatory School.
230	„ Haran Chunder	... Howrah School.
	„ Hem Chunder	... Bagnaparah School.
	„ Jogessur	... Taltollah Preparatory School.
	„ Kedar Nath	... Metropolitan Institution.
	„ Khetter Mohun	... General Assembly's Institution.
	„ Khetter Nath	... Kishnaghur A. V. School.
	„ Mohendro Nath	... Burdwan Moharajah's School.
	„ Nonee Gopal	... Hooghly Branch School.
	„ Peary Loll	.. Hare School.
	„ Ram Loll	... Culna Free Church Branch School.
240	„ Ram Podo	... Beersingha A. S. School.
	„ Soorjo Coomar	.. Hooghly Branch School.
	„ Sree Gopal	... Ditto.
	„ Surrut Chunder	... Monghyr School.
	„ Umesha Chundra	... Sanscrit College.
	Moore, G. F.	.. Bishop's School, Simla.
	Mozoomdar, Benode Behary	.. General Assembly's Institution.
	„ Bepin Behary	... Hare School.
	„ Gobindo Nath	.. Bauleah School.
	„ Gooroo Doss	... Queen's School, Chittagong.
250	„ Komul Chunder	.. Shumbhoo Nath's School, Chatmore.
	Mull, Johory	... St. Stephen's College, Delhi.
	Mullick, Boistub Churn	... Hooghly Collegiate School.
	Mullo, Neekoonjo Behary	... Cutwa School.
	Mundle, Prankristo	... Bancoorah School.
	Naha, Anungo Mohun	... Pogose School.
	Narain, Hridaya	... Canning College, Lucknow.
	„ Hur	... Ajmere School.

	Narain Luchmee, Pundit	... Canning College, Lucknow.
	Nath, Bhola, Lalla	... Beerbhoom School.
260	„ Gopee	... Fyzabad School.
	„ Hurrihur, Pundit	... Canning College, Lucknow.
	„ Kashee	... Hume's High School, Etawah.
	„ Pirthee, Pundit	... Lahore Zillah School.
	„ Rugh	... Hume's High School, Etawah.
	Naug, Horee Churn	... Hindu School.
	„ Kedar Nath	... Bhastarah School.
	„ Krishno Lall	... Dacca Collegiate School.
	Neogy, Rojoni Canto	... Dinagepore School.
	Nundy, Bacharam	... Hooghly Branch School.
270	„ E.	... Canning College, Lucknow.
	„ Kartic Chunder	... Hooghly Collegiate School.
	Otto, F.	... St. Xavier's College.
	Pavabokke, T. B.	.. St. Thomas' College, Colombo.
	Pattock, Lall Behary	... Bally Seminary.
	Paul, Bhola Nauth	... Oriental Seminary.
	„ Chunder Madhub	... Bangla Bazar School.
	„ Hurry Churn	... Calcutta Training Academy.
	Pereira, C. S.	... Queen's College, Colombo.
	Pershaud, Madho, Lallah	... Canning College, Lucknow.
280	„ Ram	... St. John's College, Agra.
	Potronovish, Banessur	... Mymensing School.
	Purmanund	... Patna Normal School.
	Rahman, Faizur	... Calcutta Mudrissa.
	„ Fuzloor, Khan	... Ditto.
	Ram, Atma	... Umritsur Collegiate School.
	„ Sava	... Agra College.
	Ramchundra, Kushinath, D.	... Free Church Institution, Nagpore.
	Rao, Bussunt	... Bareilly College.
	Rauf, Mohamud Abdoor	... Calcutta Mudrissa.
290	Richards, J. H.	... Doveton College.
	Rojauck, Bunco Behary	... Beerbhoom School.
	Roy, Bhoojungo Bhoosun	... Berhampore Collegiate School.
	„ Bungo Chunder	... Bangla Bazar School.
	„ Chunder Nath	.. Konnugger School.
	„ Denendro Narain	... Hindu School.
	„ Doorga Soonder	... Pubna School.
	„ Ganendro Coomar	.. Metropolitan Institution.
	„ Girish Chunder	... Beerbhoom School.
	„ Gunga Doss	... Burrisaul School
300	„ Horendro Narain	... Kishnaghur Collegiate School.
	„ Juggut Chunder	... Berhampore Collegiate School.
	„ Nebarun Chunder	... Ditto ditto.
	„ Nobin Chunder	... Beerbhoom School.
	„ Poorno Chunder	... Kishnaghur Collegiate School.
	„ Poorno Chunder	... Pogose School.
	„ Purmeshur	... Kishnaghur A. V. School.
	„ Satya Churn	... Sanscrit College.
	„ Shama Prosonno	... Gossy Doorgapore A. V. School.
	„ Sharoda Prosonno	... Kishnaghur Collegiate School.
310	„ Soorjee Canto	... Kishnaghur A. V. School.
	„ Woodoy Chunder	... Mymensing School.
	Rukhit, Gobindo Kishore	.. Dacca Collegiate School.
	Sanial, Tacoor Doss	... Queen's College, Benares.
	Sarvadhikari, Upendra Kumar	... Khanakool Kishnaghur A. S. School.
	Satrah, Chundy Churn	.. Howrah School.
	Sen, Anundo Chunder	... Pogose School.
	„ Behary Loll	... Khajah Abdool Gunny's Free School.
	„ Deno Bundhu	... Pogose School.
	„ Gobindo Loll	... Hare School.
320	„ Gooroo Doss	.. Mymensing School.
	„ Hurrish Chunder	.. Cuttack School.
	„ Konye Loll	... Hare School.
	„ Mohesh Chunder	... Bauleah School.
	„ Prosonno Coomar	... Pogose School.
	„ Romesh Chunder	... Rungpore School.
	„ Rutnessur	... Pogose School.
	„ Shama Churn	... Burrisaul School.
	„ Tara Churn	... Queen's School, Chittagong.
	„ Tariny Churn	... Intally Institution.
330	„ Wooma Nath	... Dacca Collegiate School.

	Senewiratne, A. DeAlwis	.. St. Thomas' College, Colombo.
	Sen Gupta, Cally Doss	... Beerbhoom School.
	Shamjus	.. St. Stephen's College, Delhi.
	Shaw, Bepin Behary	... Serampore College.
	Shye, Kedar Nath	... Agurparah C. M. S. Institution.
	Simmons, H. L.	.. St. Xavier's College.
	Sing, Gocool Behary	.. Beerbhoom School.
	„ Ishwar Prosad	... Hare School.
	„ Jawahir	.. Queen's College, Benares.
340	„ Kashi Nath	... Ditto.
	„ Mohendro Nath	... Howrah School.
	„ Motee Loll	... Metropolitan Institution.
	„ Neekoonjo Behary	... General Assembly's Institution.
	„ Nobo Gopal	... Calcutta Free Church Institution.
	„ Saligram	.. Patna Collegiate School.
	„ Shoshee Bhooshun	... Hooghly Branch School.
	„ Umrao	... Delhi Collegiate School.
	Sircar, Bamon Doss	... Bhagulpore School.
	„ Binode Behary	... Hooghly Collegiate School.
350	„ Girish Chunder	... Calcutta Free Church Institution.
	„ Horee Churn	.. Chinsurah Free Church Institution.
	„ Jadub Kristo	.. Shambazar Preparatory School.
	„ Jodoo Nath	... Patna Collegiate School.
	„ Kally Kinkur	... Jerat School.
	„ Kristo Dhone	... Serampore College.
	„ Tariny Churn	... Pubna School.
	Solomons, P. F.	.. Queen's College, Colombo.
	Soor, Hem Chunder	... General Assembly's Institution.
	Sunker, Kirpa	... Victoria College, Agra.
360	„ Kirpa	... Canning College, Lucknow.
	Surma, Luchmee Chunder	... Gowhatty School.
	Tagore, Nobin Madhub	... Calcutta Training Academy.
363	Whyte, Robert	... Calcutta Free Church Institution.

THIRD DIVISION.

In Alphabetical Order.

	Ahmed, Siddiq	... Calcutta Mudrissa.
	„ Tamiz-ood-deen	... Jehanabad School.
	Ali, Hossein	... Calcutta Mudrissa.
	„ Karamut	... Chittagong School.
	„ Shakawat	... Khajah Abdool Gunny's Free School.
	Bagchee, Jogessur	... Sulkea Aided School.
	„ Lolit Mohun	... Bauleah School.
	„ Taruck Nath	... Gregory's School.
	Bajpye, Bussunto Lall	.. Kandee A. S. School.
10	Balgovind	.. Queen's College, Benares.
	Balial, Heera Loll	.. Koolingram School.
	Banda, P. T.	... St. Thomas' College, Colombo.
	Banerjea, Chunder Coomar	... Hare School.
	„ Chunder Coomar	... Hetumpore School.
	„ Debendro Nath	... Metropolitan Institution.
	„ Gopal Chunder	... Kishnaghur A. V. School.
	„ Horee Churn	.. Chinsurah Free Church Institution.
	„ Horee Nath	.. Kishnaghur Collegiate School.
	„ Koonjo Behary	.. Teacher.
20	„ Nobin Krishna	... Hooghly Collegiate School.
	„ Raj Coomar	... Chinsurah Free Church Institution.
	„ Ram Chunder	.. Sarun School.
	„ Ram Loll	... Barrackpore School.
	„ Ram Shurn	.. Kallyghat Hindu Academy.
	„ Sreesh Chunder	... Queen's College, Benares.
	Bhabra, Gungaram	... Lahore Zillah School.
	Bhuttacharjea, Cally Churn	... Canning College, Lucknow.
	„ Doorga Sunker	... Joy Narain's College, Benares.
	„ Jodoo Nath	.. Sulkea Aided School.
30	„ Kedar Nath	... Serampore College.
	„ Nil Madhub	... Nizamut School.
	„ Raj Coomar	... Konnugger School.
	„ Ram Nath	... Sanscrit College.
	„ Sreepotee	.. Berhampore Collegiate School.

	Biswas, Jodoo Nath	... Burdwan Preparatory School.
	„ Kartikaya	... Jehanabad School.
	„ Nitto Gopal	.. General Assembly's Institution.
	Boral, Poorno Chand	... Hindu School.
	Bose, Aubinash Chunder	... Metropolitan Institution.
40	„ Bonwary Loll	.. Burdwan C. M. S. Institution.
	„ Chunder Coomar	... Noral School.
	„ Deen Doyal	... General Assembly's Institution.
	„ Ganoda Sunker	... Kishnaghur A. V. School.
	„ Gopal Chunder	... Free Church Mission School, Shonatigree.
	„ Khetter Mohun	... Calcutta Training Academy.
	„ Mohesh Chunder	... Jehanabad School.
	„ Nil Madhub	.. Juggutbullubpore School.
	„ Nobodip Chunder	... Dushghurah School.
	„ Probodh	... Kallyghat Hindu Academy.
50	„ Shib Kristo	... Teacher.
	„ Siddsseur	... Hooghly Branch School.
	„ Tariny Churn	... Chittagong School.
	Bysack, Jogesh Chunder	... Medical College.
	„ Promotho Nath	... Hindu School.
	„ Radhica Mohun	... Pogose School.
	Campagnac, A. G.	... Doveton College.
	Chand, Namie	... Ajmere School.
	Chatterjea, Baney Madhub	... Santipore English School.
	„ Benode Behary	... Khajah Abdool Gunny's Free School.
60	„ Cally Doss	... Kishnaghur Collegiate School.
	„ Cally Nath	... Burrisaul School.
	„ Cally Podo	... Agurparah C. M. S. Institution.
	„ Girish Chunder	... General Assembly's Institution.
	„ Girish Chunder	... Gya School.
	„ Jogessur	... Bancoorah School.
	„ Juggun Nath	... Agurparah C. M. S. Institution.
	„ Kedar Nath	... Kishnaghur Collegiate School.
	„ Nemye Chunder	... General Assembly's Institution.
	„ Nil Madhub	... South Baharoo School.
70	„ Nobo Coomar	... Boroe Seminary.
	„ Omesh Chunder	... Burdwan Moharajah's School.
	„ Onoocool Chunder	... Indian Free School.
	„ Roma Nath	... Tallygunge Mission School.
	„ Saroda Prosad	... Agurparah C. M. S. Institution.
	„ Tariny Churn	... Kandee A. S. School.
	Chowdhry, Cally Doss	... Free Church Institution, Nagpore.
	„ Cally Doss	... Burdwan C. M. S. Institution.
	„ Chundy Churn	... Bancoorah School.
	„ Kedar Nath	... Metropolitan Institution.
80	„ Kherode Nath	... General Assembly's Institution.
	„ Shoshee Bhooshun	... Burdwan Preparatory School.
	Christian, A.	... Dacca Collegiate School.
	Chuckerbutty, Bidhoo Bhooshun	... Kishnaghur A. V. School.
	„ Bishnoo Churn	... Burrisaul School.
	„ Chunder Nath	... Queen's College, Benares.
	„ Girish Chunder	... Chittagong School.
	„ Horee Churn	... Mymensing School.
	„ Mohendro Nath	... Chinsurah Free Church Institution.
	„ Preo Nath	... Horinavi A. S. School.
90	„ Rojoni Canth	... Pogose School.
	„ Russick Ronjon	... Tagoria Aided School.
	„ Shoshee Bhooshun	... Metropolitan Institution.
	„ Shoshee Coomar	... Pogose School.
	Chunder, Brojendro Coomar	... General Assembly's Institution.
	„ Gobin Loll	... Hindu School.
	„ Khetter	... Lahore Zillah School.
	Coomar, Bepin Kristo	... Ooterparah School.
	„ Jogendro Nath	... Intally Institution.
	„ Rajendro Nath	... Sanscrit College.
100	Corbet, R.	... St. Xavier's College.
	David, J.	... L. M. S. Institution, Mirzapore.
	Deb, Hur Nath	... Pogose School.
	„ Jogesh Chunder	.. Queen's College, Benares.
	„ Juggut Chunder	.. Sylhet Mission School.
	„ Umbica Churn	... Jessore School.
	DeLivera, E. S. E.	... Queen's College, Colombo.
	Dey, Bhoot Nath	... Hindu School.

	Dey, Gonesh Chunder	... Serampore College.
	„ Mothoora Nath	.. Sylhet Mission School.
110	Dhur, Gocool Kristo	... Teacher.
	Dial, Bageshwari	... Queen's College, Benares.
	Dissanayeke, D. A.	.... Queen's College, Colombo.
	Doss, Atroo	.. Rawul Pindee Mission School.
	„ Kherode Chunder	... Chittagong School.
	„ Komul Kissen	... Barrackpore School.
	„ Mudden Mohun	.. Meerahya School at Putteah.
	„ Nundo Loll	.. Hare School.
	„ Parbutty Coomar	.. Burrisaul School.
	„ Peary Churn	... Sylhet Mission School.
120	„ Poorno Chunder	.. Konnugger School.
	„ Pran Coomar	.. Dacca Collegiate School.
	„ Pursottum	.. St. John's College, Agra.
	„ Ram Comul	... Queen's School, Chittagong.
	„ Ram Krishna	.. Santipore English School.
	„ Shib Chunder	... Cossipore School.
	„ Shib Kristo	... General Assembly's Institution.
	„ Sree Kissen	... Bansbariah Free Church Mission School.
	„ Troylokho Nath	... Maldah School.
	„ Umbica Charana	... Sanscrit College.
130	Dutt, Addya Nath	... Sylhet Mission School.
	„ Bepin Behary	.. Chinsurah Free Church Institution.
	„ Bhobany Canto	... Teacher.
	„ Bhugwan Prosad	... Cuttack School.
	„ Doorga Doss	... Cutwa School.
	„ Dwarka Nath	... L. M. S. Institution, Bhowanipore.
	„ Janoky Nath	... Tagoria A. V. School.
	„ Koylash Chunder	.. Mymensing School.
	„ Man Gobind	... Chuckdiggy School.
	„ Nolinakho	... Beerbhoom School.
140	„ Pran Kissen	.. General Assembly's Institution.
	„ Rutnessur	... Burdwan Preparatory School.
	„ Shoshee Bhooshun	... Santipore E. School.
	Fernando, S.	... Queen's College, Colombo.
	Gangooly, Aubinash Chunder	... Syedpore Aided School.
	„ Gopal Chunder	... South Baharoo School.
	„ Shoshee Coomar	... Gregory's School.
	Ghose, Cally Prosonno	... Hare School.
	„ Deno Nath	... Baraset School.
	„ Juggut Bullubh	... Burdwan Preparatory School.
150	„ Khetter Mohun	... Cawnpore School.
	„ Omesh Chunder	... Sulkea Aided School.
	„ Poorno Chunder	... L. M. S. Institution, Bhowanipore.
	„ Preo Nath	... Barrackpore School.
	„ Raj Kristo	... Useful Arts School.
	„ Surrut Chunder, (Senior)	... General Assembly's Institution.
	„ Tariny Churn	... Bhagulpore School.
	Ghuttuck, Aushootosh	... Chinsurah Free Church Institution.
	Gooho, Bussunt Coomar	... Burrisaul School.
	Gopal, Nund	... Goojrat School.
160	Goshwamy, Brojo Loll	... Bullagurh School.
	„ Sree Nath	... Berhampore Collegiate School.
	Gupta, Ghonessam	... Patna Cellegiate School.
	„ Prosonno Coomar	... Pogose School.
	„ Tara Prosonno Doss	... Intally Institution.
	Halder, Norosingha	... L. M. S. Institution, Bhowanipore.
	„ Nundo Lall	... General Assembly's Institution.
	Hossien, Jaffer, II.	... Agra College.
	„ Mohomed Abdool	... Berhampore Collegiate School.
	„ Moshaheb	... Queen's College, Benares.
170	Indra, Ram Churn	... Santipore English School.
	Jha, Soorjomoney	.. Bhagulpore School.
	Khan, Ayaz	... St. John's College, Agra.
	„ Mogul	... Goojrat School.
	„ Nobogopal	.. Kishnaghur Collegiate School.
	Khettry, Chunna Lall, I.	... Queen's College, Benares.
	„ Gujjumal	... Ditto.
	Kissen, Radha	... Agra College.
	Kor, Sharoda Mohun	... Sylhet Mission School.
	Kurmokar, Dwarka Nath	.. Nizamut School.
180	Lackersteen, A.	.. St. Xavier's College.

	Lahiry, Mohendro Nath	...	Burranogur Hindu School.
	Lall, Anundi	...	Ajmere School.
	,, Bhoun	..	Patna Normal School.
	,, Chuna, II.	...	Queen's College, Benares.
	,, Dhunna	...	Moharajah's School, Jeypore.
	,, Kishory	...	Delhi Collegiate School.
	,, Kunj Behary	...	Ditto.
	,, Mithun	...	Bareilly College.
	,, Mohun	...	Agra College.
190	,, Ram	...	St. John's College, Agra.
	,, Ram Bhajjo	..	Patna Collegiate School.
	,, Sham	...	Agra College.
	Meer, Syed	...	Jullunder Mission School.
	Meiselbach, R. L. B.	...	Doveton College.
	Minos, P. J.	...	Dacca Collegiate School.
	Misser, Heet Lall	...	Lahore Mission School.
	Mitra, Anady Churn	...	Patna Normal School.
	,, Brindabun Chunder	...	Metropolitan Institution.
	,, Jogendro Nath	...	Jonye Training School.
200	,, Pran Dharn	...	General Assembly's Institution.
	,, Preo Nath	..	Normal School.
	,, Raj Rakhal	...	Hindu School.
	,, Shoshee Bhushun	...	Calcutta Free Church Institution.
	,, Shoshee Bhushun	...	Jessore School.
	,, Trigoona Churn	...	Calcutta Free Church Institution.
	,, Umbica Churn	...	Howrah School.
	,, Umesa Chandra	...	Khanacool Kishnaghur A. S. School.
	Mohummed, Ali	...	Fyzabad School.
	,, Ooddeen	...	Intally Institution.
210	Mookerjea, Auhin Chunder	...	Hindu School.
	,, Bhola Nath	...	Hurish School, Sorsunno.
	,, Bhoot Nath	...	Berhampore Collegiate School.
	,, Buroda Prosad	...	Juggulbullubpore School.
	,, Cally Kristo	...	Chinsurah Free Church Institution.
	,, Debendro Nath	...	Kishnaghur A. V. School.
	,, Janovi Churn	...	Juggutbullubpore School.
	,, Jogendro Chunder	...	Calcutta Training Academy.
	,, Jogendro Nath	...	Juggutbullubpore School.
	,, Juggodishwar	...	Purulia School.
220	,, Kedar Nath	...	Umballa Mission School.
	,, Kirteebash	...	Gungadosspore School.
	,, Koroona Sindu	...	Burdwan Preparatory School.
	,, Koylash Chunder	...	Barrackpore School.
	,, Mohendro Loll	...	Bullagurh School.
	,, Mohendro Nath	...	L. M. S. Institution, Bhowanipore.
	,, Nibarun Chunder	...	Chinsurah Free Church Institution.
	,, Nilmoney	...	Oriental Seminary.
	,, Nundo Loll	...	Free Church Institution, Nagpore.
	,, Okhoy Coomar, II.	..	Jonye Training School.
230	,, Radhica Prosad	...	Chinsurah Free Church Institution.
	,, Raj Coomar	...	Howrah School.
	,, Rakhal Doss	...	Oriental Seminary.
	,, Rakhal Doss	...	Jonye Training School.
	,, Rojoni Canth	...	Juggutbullubpore School.
	,, Saroda Churn	...	Ditto.
	,, Trigoonah Nath	...	Chinsurah Hindu School.
	Moonshe, Aukhoy Coomar Dutt	...	Metropolitan Institution.
	Moreino, B.	...	Chittagong School.
	Mozoomdar, Aunoda Prosad	...	Chinsurah Free Church Institution.
240	,, Boycunto Nath	...	Pubna School.
	,, Girindro Narain	...	Howrah School.
	,, Koylash Chunder	..	General Assembly's Institution.
	,, Probodh Chunder	...	Hare School.
	Mull, Sagor	...	Jullundur Mission School.
	Mullick, Debendro Nath	..	Metropolitan Institution.
	,, Jogendro Chunder	...	Chinsurah Hindu School.
	,, Kanye Loll	...	Chinsurah Free Church Institution.
	,, Shibhurry	...	Mozufferpore School.
	Murphy, T.	..	St. Xavier's College.
250	Nagur, Mukunda Rama	...	Queen's College, Benares.
	Narain, Inder, Pundit	...	Agra College.
	,, Shib	...	Hume's High School, Etawah.
	Narsing	...	Joy Narain's College, Benares.

	Nath, Bhola	..	Allyghur School.
	,, Juggun, Pundit	...	Agra College.
	,, Jwala	..	St. John's College, Agra.
	,, Kedar	...	Canning College, Lucknow.
	,, Sham	...	Delhi Collegiate School.
	,, Shumbhoo	...	Teacher.
260	Naug, Narain Chunder	...	General Assembly's Institution.
	,, Radha Romun	...	Hindu School.
	,, Sitta Nath	...	Banglabazar School.
	Neogy Saroda Prosaud	...	Maldah School.
	Nolan, J. T.	...	St. Thomas' College, Colombo.
	Nundy, Chunder Nath	...	Juggutbullubpore School.
	,, Rakhal Doss	...	Hooghly Branch School.
	Osmond, J. P	...	St. John's College, Agra.
	Paul, Cally Prosunno	...	Noakhally School.
	,, Ram Lall	...	Coomercolly School.
270	,, Taruck Nath	..	Barrackpore School.
	Paulit, Omesh Chunder	...	Bancoorah School.
	Pershad, Jankee	...	Fyzabad School.
	,, Jotee	...	St. Stephen's College, Delhi.
	,, Latta	...	Bareilly College.
	,, Sivagobindo	...	Queen's College, Benares.
	,, Thakur	...	Ditto.
	Pramanick, Bepin Behary	...	Santipore English School.
	Price, J. R. G.	..	St. Paul's School, Darjeeling.
	Pundit, Krishon Rao	...	Sangor School.
280	,, Ram Bhan	..	Ditto.
	Ram, Bhagat	...	C. M. School, Umritsur.
	,, Dowlut	...	Goojrat School.
	,, Kanshi	...	Goojranwalla School.
	,, Kirpa	...	Umritsur Collegiate School.
	,, Moluck	.	Lahore Mission School.
	,, Money	...	Victoria College, Agra.
	,, Toolsey	...	Bareilly College.
	Rebello, P. T.	...	Bengal Academy.
	Roy Chowdry, Brojendro Coomar	...	Barripore Aided School.
290	,, Doorga Canto	...	Jessore School.
	,, Jogendro Coomar	...	Barripore Aided School.
	,, Rojoni Mohun	...	Kishnaghur Collegiate School.
	Roy, Aushootosh	...	Hooghly Collegiate School.
	,, Baney Madhub	...	Berhampore Collegiate School.
	,, Cally Prosunno	...	Khajah Abdool Gunny's Free School.
	,, Dukhina Podo	...	Hooghly Branch School.
	,, Fokeer Chunder	...	Burdwan Moharajah's School.
	,, Gobindo Chunder	...	Victoria College, Agra.
	,, Gour Lall	...	Bauleah School.
300	,, Horee Doss	...	Burdwan Moharajah's School.
	,, Horee Narain	...	Metropolitan Institution.
	,, Hurro Soonder	...	Pubna School.
	,, Kedar Nath	...	Calcutta Free Church Institution.
	,, Kristo Narain	...	Gregory's School.
	,, Nilrutton.	...	Burrisaul School.
	,, Parbutty Churn	..	Howrah School.
	,, Poorno Chunder	...	Burdwan Preparatory School.
	,, Prosunno Nath	...	Burrisaul School.
	,, Russick Lall	...	Beerbhoom School.
310	,, Shib Chunder	...	Midnapore Local Mission School.
	,, Shyam Madhub	..	Kisnaghur Collegiate School.
	,, Umbica Churn	...	Kishnaghur A. V. School.
	Sahoy, Bujrungy	..	Bhagulpore School.
	Sandel, Anundo Gopal	...	Santipore English School.
	Seal, Grish Chunder	...	Khajah Abdool Gunny's Free School.
	,, Mohendro Nath	...	Hooghly Collegiate School.
	Sen, Chunder Kissore	...	Pogose School.
	,, Eshan Chunder	...	Ditto.
	,, Eshan Chunder	...	Sylhet Mission School.
320	,, Jogeshur	....	Pogose School.
	,, Johur Lall	...	Hindu School.
	,, Krishno Prosunno	...	Jessore School.
	,, Koroona Chunder	...	Khajah Abdool Gunny's Free School.
	,, Nobin Chunder	...	Seal's Free College.
	,, Peary Mohun	....	Khajah Abdool Gunny's Free School.
	,, Poorno Chunder	...	General Assembly's Institution.

	Sen, Prosunno Coomar	... Mymensing School.
	„ Prosunno Coomar	.. Tagoria School.
	„ Ronojoy	... Dinagepore School.
330	„ Rye Churn	... Intally Institution.
	Shaha, Cally Churn	... Serampore College.
	„ Pran Nath	... Calcutta Free Church Institution.
	Shahzadah	... Lahore Mission School.
	Shome, Baney Nath	.. Jessore School.
	Sing, Bhao	.. C. M. School, Allahabad.
	„ Bhooray	... Teacher.
	„ Hurnam	... Rawul Pindee Mission School.
	„ Jetha	... Joy Narain's College, Benares.
	„ Lehna	... Umritsur Collegiate School.
340	„ Opender Chunder	... Bhastarah School.
	„ Pooroshuttom	... Bhaugulpore School.
	„ Prem	... C. M. School, Umritsur.
	„ Purmeshur	... Sarun School.
	„ Radhica Prosaud	... Kandee A. S. School.
	„ Soonder	... Rawul Pindee Mission School.
	Sinha Buldeo	... Private Student.
	Sircar, Hem Chunder	... Calcutta Free Church Institution.
	„ Kristo Lall	... Berhampore Collegiate School.
	„ Omesh Chunder	... Burdwan Moharajah's School.
350	„ Shama Churn	... Intally Institution.
	„ Sree Nath	.. Nizamut School.
	Somdutt	... Rewaree School.
	Speldewinde, F. A.	... St. Thomas' College, Colombo.
	Sye, Kristo Chunder	... Hindu School.
	Tillekeratne, J. M.	... Queen's College, Colombo.
356	Urshud, Mohammed	... Bhaugulpore School.

CALCUTTA UNIVERSITY,
The 31st December 1867.

J. SUTCLIFFE, M. A.,
Registrar.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

First half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/33 97116 for Rs. 20

JOHN H. HOCKING.

Right half of the following Allahabad Circle Currency Note:—

No. A/18 59370 for Rs. 100.

W. S.

In transit by post, halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/34 86825.
„ A/34 86826.

H. LOFTUS WETHERALL.

The left hand halves of the following Currency Notes—intimation of loss given to the Currency Office:—

No. A/33 07369 for Rs. 10.
„ A/33 07370 „ 10.
„ A/33 07371 „ 10.
„ A/33 07372 „ 10.
„ A/33 07373 „ 10.
„ A/33 07374 „ 10.
„ A/33 07375 „ 10.
„ A/33 07376 „ 10.
„ A/33 07377 „ 10.
„ A/33 07378 „ 10.
„ A/33 07379 „ 10.
„ A/33 07380 „ 10.
„ A/33 07381 „ 10.
„ A/33 07382 „ 10.
„ A/33 07383 „ 10.
„ A/33 07384 „ 10.
„ A/33 07385 „ 10.
„ A/33 07386 „ 10.
„ A/33 07387 „ 10.
„ A/33 07388 „ 10.
„ A/33 07389 „ 10.
„ A/33 07390 „ 10.
„ A/33 07391 „ 10.
„ A/33 07392 „ 10.
„ A/33 07393 „ 10.

G. W. KELLNER.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/24 10179 for Rs. 50.

MOTEE RAM SHAH.

The following Government Currency Note:—

No. A/40 5621 for Rs. 50.

SETOL NARAON GHOSE.

Half of the following Currency Note:—

No. A/40 29554 for Rs. 10.

BISTOO CHUNDRA ROY.

Lost or Stolen.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/33 07352, dated 13th May 1862, for Rs. 10, of the Allahabad Circle.

C. P. CASPERSZ.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/34 21096 for Rs. 20.
„ A/34 58571 „ 20.

A. WILSON & Co.

The following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/24 01819 for Rs. 20.
„ A/17 01911 „ 20.
„ A/8 25423 „ 20.
„ A/24 21241 „ 20.

W. K. WALKER.

Stolen

At Dhurmsala, on or about the 10th September 1867, the following Currency Notes of the Lahore Circle:—

No. A/30 37176 for Rs. 100.
„ A/13 12946 „ 50.
„ A/13 13947 „ 50.
„ A/13 13955 „ 50.
„ A/13 13953 „ 50.
„ A/13 13372 „ 50.

M. M. CARLETON.

Mutilated.

A Government Currency Note—intimation of mutilation given to the Currency Office, Calcutta:—

No. A/31 33482 for Rs. 10.

RAM KANIA DEY.

A Government Currency Note—intimation of mutilation given to the Currency Office, Calcutta:—

No. A/30 75071.

NOBIN CHUNDER MOOKERJEE.
for SOOKUN.

Destroyed by White-Ants.

The following Government Currency Notes—intimation of destruction given to the Currency Office, Calcutta:—

No. A/31 24200 for Rs. 10.
„ A/31 32585 and 32586 for Rs. 10 each.
„ A/31 32591 to 32594 „ 10 each.
„ A/31 32597 to 32600 „ 10 each.

C. PHILLIPS.

Notice.

Application has been made to the Currency Office, Calcutta, for payment of a Currency Note wrongly joined as follows:—

No. A/6 40572 }
„ A/7 30509 } one Note for Rs. 10.

BHUGMUNT JEMADAR.

Application has been made for payment of a Currency Note wrongly joined as follows:—

First half of No. A/16 13415 for Rs. 20
Second half of „ A/16 13417 „ 20

Any person possessing the corresponding halves should communicate with the Paper Currency Office, Allahabad.

RAM CHUNDER.

Party or parties having the second half of a Government Currency Note No. A/34 10033 of the 25th May 1865, and the first half of No. A/17 82466, of the 16th May 1862, for Rs. 20 each, both of Bengal, are requested to communicate with the Commissioner of Paper Currency, Calcutta.

BEDUSEY MISTRY.

Received in the course of business the following Currency Note, of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta:—

1st half No. A/38 71104 }
2nd half „ A/38 71106 } Rs. 100.

P. VEYRIN.

PROMISSORY NOTES.

Caution.

All persons are hereby cautioned against purchasing, advancing money on, or in any way dealing with, the following Government Promissory Notes:—

No.	15124	of 1835-36, for	...	...	Rs. 1,000
„	15157	ditto	...	...	„ 1,000
„	5266	of 9082 of 1832-33,	sicca	„	500
„	2948	of 1842-43,	...	„	2,000
„	7865	of 14513 of 1832-33,	sicca	„	1,000
„	16148	of 1835-36,	...	„	1,500
„	2079	of 1854-55,	...	„	8,500
„	2769	of 2999 of 1842-43,	...	„	2,000

The above Notes stand in the name of Rajah Banee Madho Singh, and were, amongst other Notes, escheated to Government under orders dated 8th October 1857, of the Special Commissioner, under Act XIV. of 1857, Zillah Azimgurh, on the conviction of the holder of the offence of rebellion and waging war against the Government of the East India Company.

CALCUTTA,
The 26rd October 1867.

E. F. HARRISON,
Comptr. Genl. of Accounts.

Lost or Stolen.

The following 5 per cent. Government Securities, the property of Sir T. J. Metcalfe :—

No. 9038, dated 30th June 1841
„ 9580, „ „ „
„ 169, dated 1st February 1843
„ 211, „ „ „
} for Rs. 500 each.

E. C. Bayley.

ADVERTISEMENTS.

BANK OF BENGAL.

Notice

Is hereby given that the Transfer Books of the Bank will be closed from 2nd to the 15th January 1868, both days inclusive.

By order of the Directors,

Geo. Dickson,
Secy. and Treasurer.

Calcutta,
The 31st December 1867.

Notice.

The purchaser of the under-mentioned Estate having failed to pay the 2nd instalment of purchase money, with interest, which fell due on the 26th October 1867, it is notified that the said Estate is liable to re-sale for realization of the arrears under the revised rules for sale of W. Lands in Oudh :—

Mr. F. Read, of Hearseynuggur—

Purchase Money ...	... Rs.	950 8 9
Interest ...	... „	855 7 11

W. Glynn,
Depy. Commissioner.

Kheri;
Dy. Comr.'s Office,
The 23rd November 1867.

Notice.

The undersigned, the sole Surviving Partner of the Firm of R. C. Lepage and Co., Publishers, Booksellers, Stationers, and Printers, has disposed of the Stock, Outstanding Debts, and Good Will of the Concern to Messrs. Robert Tully Barham, Samuel Francis Seymour, and James Hill, who will in future conduct the business as Successors of the above Firm.

R. C. Lepage,
Sole Surviving Partner
of the Firm of R. C. Lepage and Co.

Calcutta;
2, Dalhousie Square,
1st January, 1868.

With reference to the above Notice, the business will be continued from this date under the style and firm of

Barham, Hill & Co.,
Successors to R. C. Lepage and Co.

Calcutta;
2, Dalhousie Square,
1st January, 1868.

Notice.

The connexion of the undersigned with the Timonah Tea Plantation, Upper Assam, ceased on 3rd April 1867.

W. Averst.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

Notice.

The Thirtieth Annual General Meeting of Subscribers to the above Institution will be held in the Town Hall on Saturday, the 25th January 1868, at 3 P. M., to receive the Report of the Directors, and to consider such matters as may then be submitted.

Geo. W. Kellner,
Offg. Secretary.

U. S. F. Pension Fund Office,
The 4th December 1867.

Will be shortly published.

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Compiled by
BHOLANAUTH SEN,
Assistant, Bengal Accountant General's Office, Calcutta.

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NOTE

ON THE

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During 1865-66.

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Under Secy. to Govt. of India.
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REPORT

ON THE

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OF THE 5TH OCTOBER 1864,

BY

LT. COL. J. E. GASTRELL AND F. H. BLANFORD, A. R. S. M.

WITH MAPS AND DIAGRAMS ILLUSTRATING THE ORIGIN AND PROGRESS OF THE STORM AND THE TRACK OF THE STORM WAVE.

Printed and published for the Government of Bengal by order of the Lieutenant Governor.

Calcutta, 1866.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
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1868.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 4, *Hastings Street, Calcutta.*

No. 1 of 1868.

SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, JANUARY 11, 1868.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 3rd January 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Steuart Gladstone.
The Hon'ble Prasanna Kumára Thákúr, C. S. I.
The Hon'ble Khwája 'Abd-ul-ghani.

The Hon'ble Khwája 'Abd-ul-ghani made a solemn declaration of allegiance to Her Majesty, and that he would faithfully fulfil the duties of his office.

PEPPER DUTY (COCHIN) BILL.

The Right Hon'ble MR. MASSEY, in moving for leave to introduce a Bill to amend Act No. III of 1861 (to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin), said that in the year 1861 the Native States of Travancore and Cochin had thought fit to give up the monopoly on pepper, and to impose, instead, a duty on all pepper

exported from their ports; but the good intentions of those Governments would have been entirely frustrated if the British ports in those States were continued to be maintained as free ports. The British Government therefore, by arrangement, undertook to levy the same duty on pepper exported from the British port of Cochin as was levied in the ports of the Native States. The British Government had no interest whatever in the matter, and merely collected the duty for the purpose of making it over to the Native Governments after deducting the cost of collection. No provision was made in Act No. III of 1861 for effecting a corresponding reduction of duty in the British port of Cochin in the event of the Native States reducing the rate of duty on the export of pepper. It was considered by the Government of the day preferable to provide for such a contingency when it should arise by legislative enactment. The contingency had now arisen, for the Native Governments had reduced the export duty leviable in their ports from fifteen rupees to nine rupees, and they had now requested the Government of Madras to move the Supreme Government for an Act of the legislature to effect a corresponding reduction of the export duty leviable in the British port of Cochin. This the Government of India had no objection to do, and the object of the Bill was simply to make the export duty at the British port correspond with the reduced rate now levied by the Native States; but as it was to be hoped that, in course of time, there would be a still further reduction of that duty, provision had been made in the Bill to enable the Government of Madras, by order in council, to make further reductions corresponding with any future reductions which the Native Governments might find it to their interest to make. The Bill was founded on the principle of the comity of nations, the British Government being desirous not to defeat the fiscal arrangements of neighbouring Native States with which they were in amity.

The Motion was put and agreed to.

PANJÁB APPEALS' BILL.

The Hon'ble MR. BRANDRETH introduced the Bill to amend the law relating to appeals in the Panjáb and its dependencies, and moved that it be referred to a Select Committee with instructions to report in four weeks. He said that he had obtained leave at the end of last session to bring in this Bill. The principal object which he had in view was to correct a mode of procedure relating to appeals which had been introduced into the former system by one of the provisions of the Panjáb Chief Court Act, No. IV of 1866, and had given rise to much perplexity and inconvenience; for while, by the civil procedure in force in the Panjáb, a regular appeal was allowed from each lower Court to the Court next above it, through all the grades of Courts, section 17 of the Panjáb Chief Court Act provided that all special appeals from the decrees of Civil Courts, of whatever grade, should lie to and be heard by the Chief Court only, and not by any other Court. Now a regular appeal, as most of the Members of the Council were doubtless aware, was an appeal in which both law and facts might be questioned; while a special appeal, according to the Code of Civil Procedure, only took place when points of law were in dispute, and lay only from a decision passed in regular appeal. But by the Panjáb appeal system, there was no such thing as a special appeal: the whole case might be re-opened, either on a second or even third appeal, according to the interpretation put by the Chief Court, upon the conflicting provisions of the Panjáb appeal system and section 17 of the Panjáb Chief Court Act, in a circular issued by the Court on the subject. If the points in dispute related to both law and facts, or to facts only, the appeal from the decision of the lowest appellate Court—that of the Deputy Commissioner—lay to the Court of the Commissioner, but if the points in dispute related to law only, then the appeal lay to the Chief Court; but instead of being presented in the first instance to the Chief Court, it had to be presented to the Commissioner, who was required to consider the grounds urged in the appeal, as to whether the appeal was one which lay to the Chief Court under the conditions which he had described, and if so, he must forward it to the Chief Court for decision. The Council, MR. BRANDRETH had no doubt, would easily understand the inconvenience and unreasonableness of such a mode of procedure. He had stated, when he moved for leave to introduce the Bill, that the object he had in view might be obtained by extending the appeal chapters of the Code of Civil Procedure to the Panjáb, but that he could not undertake to advocate such a measure, because it was opposed to the opinions both of the Lieutenant Governor of the Panjáb and the Chief Court. All that he proposed, therefore, was to alter the wording of section 17 of the Panjáb Chief Court Act to the extent only that might be necessary to remedy the anomalous and inconvenient procedure to which it had given rise.

But since he obtained leave to introduce the Bill, the Chief Court had addressed to the Local Government a letter dated the 5th July, suggesting that the sections of Acts No. VIII of 1859 and No. XXIII of 1861 relating to appeals and special appeals, which were excepted from those Acts on their extension to the Panjáb in September 1866, should, by an Act of the legislature, be extended to the province, subject to certain modifications stated in the letter. A copy of the Chief Court's letter was forwarded to the Supreme Government by the Local Government, and the Supreme Government in reply gave its consent to the proposals of the Chief Court. But though the Supreme Government consented, it said that it would have preferred that the appellate system of the Code of Civil Procedure should be introduced into the Panjáb in the form in which it had been introduced into Oudh and the Central Provinces, but if the modifications to which the Code of Civil Procedure had been made subject in Oudh were compared with the provisions of this Bill, it would be seen, he thought, that the Oudh modifications were, practically, not only a much wider departure from the appeal system of the Regulation Provinces, than the provisions of this Bill would be, but that they were more retrograde from that system in a very important respect even than the existing appeal procedure of the Panjáb. By the particular modification adopted in Oudh, to which he referred, it was provided that any appellate Court might at any time within one year call for the judgment or proceedings of any Court subordinate to it, and revise and alter, or reverse or confirm the same, without any regular appeal or application for review having been preferred. Now it seemed to him that a greater latitude had thus been given to appeal, and a greater element of uncertainty introduced into the proceedings of the Courts, than was occasioned by anything that had been done in the Panjáb. For one whole year, without having received any warning, every decree-holder in Oudh must remain in vague uncertainty as to whether the decree he had obtained was of any value whatever.

The decrees of both subordinate Courts of first instance and subordinate appellate Courts were liable to be set aside by a superior Court without any regular appeal having been preferred, the dissatisfied party not being required to pay anything whatever in the way of stamp-duty.

The greater part of the Bill was taken up with giving effect to the proposals of the Chief Court. These proposals, besides having the effect of getting rid of the anomalous distinction between regular and special appeals, introduced by the Panjáb Chief Court Act, had the further advantage of assimilating to a great extent the appeal procedure for the Panjáb to that which had been prescribed for the other provinces of the empire. The proposals of the Chief Court in fact only modified the appeal system of the Code of Civil Procedure in two respects. One modification was dealt with in the sixth section of the Bill, which provided that "if the lower appellate Court should have reversed or modified the decree of a Court of original jurisdiction upon any other than a preliminary point, a second regular appeal should lie to the Chief Court, or the Court of the Commissioner, as the case might be." He was not quite satisfied himself as to the necessity for the retention of this part of the existing appeal system. It seemed to him that an appellate Court might be quite as liable to err in upholding the decision of a lower Court upon a question of fact, as in setting it aside; indeed that it would hardly set it aside without great deliberation, and without being perfectly satisfied that the decision was erroneous. He trusted, however, that the provision contained in this section would be allowed to stand for the reasons stated by the Court in its letter to the Local Government to which he before adverted, that the Court was averse to introduce the sudden change into the appellate system of

the province, which would be the result of the acceptance of the appeal provisions of the Code of Civil Procedure in their entirety.

The only other modification of the appeal system of the Code of Civil Procedure proposed, and which was in accordance with the existing Panjáb system, was that contained in the eighth section of the Bill, which provided in effect that any appeal might be rejected without summoning the respondent. This was a provision in an opposite direction to the last, and in fact it seemed to him it did more to check the evil of appeals in the Panjáb than anything contained in the Code of Civil Procedure would do. A similar provision was contained in the Code of Criminal Procedure, which allowed an appellate Court to reject an appeal without calling for the proceedings of the lower Court. This provision was a departure from the rules of the Civil Procedure Code, which required that a notice should be served on the respondent in every appeal case, but was justified, he thought, by the different circumstances of the Panjáb as compared with those of the North-Western Provinces and Bengal. It appeared from the general report on the administration of the Panjáb territories for the year 1866-67, which he had there, that the number of civil suits instituted was more than the number of civil suits in 1865 in the Bengal, Oudh and Central Provinces put together, that it was more than twice the number instituted in the North-Western Provinces; in other words, while in the Central Provinces, in 1865, there was one suit instituted to 260 persons, in Bengal one suit to 320 persons, in Oudh one suit to 390 persons, in the North-Western Provinces one suit to 403 persons, in the Panjáb there was one suit to every 90 souls. It appeared also that the average value of each suit in the Panjáb was only rupees 52, whereas in Bengal the average value was rupees 333, and in the North-Western Provinces rupees 373. The excessive litigiousness which characterized the Panjáb, and the very small average value of the suits instituted, were, he thought, reasons sufficient to justify the existing rule which allowed of the rejection of appeals without summoning the respondent, and had been retained in this section. In accordance with this rule, he found that, last year, no less than 919 appeals, or 71 per cent. of the total number disposed of by the Chief Court, were rejected without the respondent being summoned, while more than double that number were rejected by the appellate Courts of the Commissioners and Deputy Commissioners. Now it was not to be supposed that a Court presided over by Judges so learned as those Judges who had been selected to fill the highest judicial office in the province must necessarily be—and one of whom at any rate, Mr. Justice Boulnois, the Barrister Judge, could have had no predilection for the Panjáb system of appeal—would have given such extensive effect to this rule, the application of which was entirely optional, unless they had been satisfied that it was a beneficial rule, and it might easily be understood what a relief this rule must give to some thousands of persons every year, from their not being summoned a second time before the Courts where their cases had already been once decided, in accordance with any mere formal procedure, when their presence was not really required. In order, however, to prevent any difference in civil procedure between the Panjáb and the rest of the empire being perpetuated, if it should not be required by the future circumstances of that province, it had been provided in the second section that the Act should only continue in force for five years. No accurate estimate could probably be formed of the effect which this Bill, if it became law, would have on the number of appeals, nor could he say whether or not his Right Hon'ble friend Mr. Massey would ultimately have to provide for the salaries of any additional Chief Court Judges. By the existing system, an appeal lay to the different appellate Courts in their order of jurisdiction; to the Deputy Commissioner from the Tahsíldár and Assistant Commissioner with ordinary or special powers; to the Commissioner from the Assistant Commissioner with full powers and the Deputy Commissioner, and to the Chief Court from the Commissioner. He had stated, when he moved for leave to introduce the Bill, that, when the order of a Deputy Commissioner had been confirmed in appeal by the Commissioner, as a rule, no further appeal could lie. This statement however was not correct; this was the procedure, but he was not aware at the time he made the statement that this procedure had been altered a short time previously by Act No. VIII of 1859 having been extended, with certain provisoes besides those which excluded the appeal chapters, to

the Panjáb, which provisoes allowed an appeal to be preferred to the Chief Court unaccompanied by any such restriction as that which he mentioned. Now, by this Bill, if two Courts concurred, there would be no appeal on the facts to the Chief Court, but on the other hand many appeals that were properly special appeals, and were formerly heard by the Commissioners, would lie direct to the Chief Court. Whether there would be an increase or decrease in the total number of appeals to the Chief Court from this change of procedure there were no means of estimating; the number of appeals to the Commissioners would undoubtedly be reduced, but the appeals they would have to hear would take up more time, because, by the existing system, they might remand any case for second decision, but by this Bill they would be prohibited, in accordance with the provisions of the Code of Civil Procedure, from remanding a case unless it had been disposed of on some preliminary point only.

The third section of the Bill was the only one which MR. BRANDRETH had introduced on his own responsibility. It seemed to him that the Chief Court ought to have the same power in regard to removing and trying appeals preferred to subordinate Courts, as Commissioners had by the Panjáb Courts' Act (No. XIX of 1865). That was a power which had not been conferred on the Chief Court by the Panjáb Chief Court Act. If, however, the Chief Court should be of opinion that they did not require the extension of their jurisdiction provided for in this section, it could be struck out by the Select Committee. With these explanations he asked the Council to allow the Bill to go before a Select Committee, in order that he might be assisted in amending its details, if any amendments were found necessary.

The Motion was put and agreed to.

GENERAL CLAUSES' BILL.

The Right Hon'ble MR. MASSEY moved that the Report of the Select Committee on the Bill for shortening the language used in Acts of the Governor General of India in Council and for other purposes be taken into consideration. He said the Select Committee had made a few alterations in the Bill, and he also would propose two or three amendments which would have the effect of rendering it more complete. The Committee had introduced, in Section 2, a definition of "Barrister," and had provided that, in the case of any one whose personal law permitted adoption, the word "son" should include an adopted son, and the word "father" an adoptive father. The latter amendment, looking to the fact that the practice of adoption prevailed amongst the great bulk of the population to which the Acts of the Governor General applied, would no doubt be considered desirable. Had such a provision existed when the Legislative Council passed Act No. XIII of 1855—the Indian version of Lord Campbell's well-known Act—there would have been no room for the doubt, which he understood had recently been raised, as to whether a Hindú could recover from a Railway Company damages for a wrongful act or neglect causing the death of his adoptive father. A section had also been taken from Act No. V of 1849, which provided that when any enactment declared that a duty of customs or excise was leviable on any given quantity of goods, a like duty was leviable, according to the same rate, on any greater or less quantity. That amendment was desirable as the Act referred to would be repealed by the Bill to repeal obsolete enactments. A clause had also been introduced to provide that judicial notice should be taken, not only of the Acts of the Governor General in Council, but also of those of the three local legislatures. To that clause he should presently have to propose a slight addition. He would also have to move a formal amendment in section 1 to make the date correspond with the year in which the Act would actually be passed; in the Bill the date stood "1867;" he should move to substitute the year "1868." Clause 17 of section 2 defined the word "obligation." It had been suggested to him that the definition was rather too narrow, and might have the effect of introducing confusion into Acts where the expression was used. The term "obligation" had two significations; first, the scientific meaning of the jural relation created between parties by the concordance of their will by which that relation was determined, and, secondly, the popular sense of the instrument

evidencing the relation. The word was used in the Bill in the latter sense, and though this was its ordinary meaning, there was no doubt that it was not technically accurate. He was therefore inclined to think that that definition ought to be omitted.

The 7th section of the Bill provided that judicial notice should be taken of the Acts and Regulations heretofore made or hereafter to be made by the Governor General of India in Council, the Governor of Madras in Council, the Governor of Bombay in Council, and the Lieutenant Governor of Bengal in Council, whether the same were of a public or private nature. It had been suggested to him by His Honour the Lieutenant Governor of Bengal that this clause omitted to provide for the case of future Legislative Councils, which the Governor General in Council had, under the Indian Councils' Act, power to constitute. To meet that suggestion, MR. MASSEY would propose to insert after the word "Council" in the last line but one of the section, the words "or by the like authority in other parts of British India." These were the only amendments he (MR. MASSEY) had to propose in addition to those recommended by the Select Committee.

The Motion was put and agreed to.

The Right Hon'ble MR. MASSEY also moved that the Bill as amended be passed.

The Motion was put and agreed to.

COTTON FRAUDS' BILL.

The Hon'ble MR. SHAW STEWART requested permission to correct an error into which he had inadvertently fallen at the last meeting of the Council. In introducing the Cotton Frauds' Bill, he had stated that the Secretary of State had expressed his approval of the change in the scope and object of the Act proposed by the Bombay Chamber of Commerce. But since the last meeting, MR. SHAW STEWART had, through the courtesy of the Home Secretary, seen the despatch to which he had referred, and perceived that no opinion was expressed as to the desirability of the change proposed. The Secretary of State limited his opinion to an approval of the operations of the officers of the Cotton Frauds' Department, in a direction not contemplated by the Act. He expressed no opinion of the proposed change in the scope of the Act, which MR. SHAW STEWART was led to believe he had done. MR. SHAW STEWART regretted the mistake he had made.

The following Select Committee was named:—

On the Bill to amend the law relating to appeals in the Panjáb and its dependencies—The Hon'ble Sir W. Muir, the Hon'ble Mr. Shaw Stewart, the Hon'ble Prasanna Kumára Thákúr and the Mover.

The Council adjourned till the 10th January 1868.

CALCUTTA,
The 3rd January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (*Legislative*).

GOVERNMENT OF INDIA

HOME DEPARTMENT.

REPORT OF AN ANALYSIS OF THE SIXTH REMITTANCE OF CHINCHONA BARK FROM INDIA.

From J. E. HOWARD, Esq., F. L. S., to the Under Secretary of State for India,—(dated 28th August 1867).

I have to report on four samples of Neilgherry Cinchona barks forwarded to me for analysis, with a view of throwing more light on the efficiency of mossing. The "mossed *crespilla* bark" is improved in appearance,* as well as in produce. The "strong growing variety of *C. officinalis*" exactly reproduces the bark called *colorada del Rey de Loja*, and is therefore the *C. officinalis*, var. *Bonplandiana, colorata*. The *C. Uritusinga* bark has a poor and sickly look, reminding of the circumstances under which this plant has been grown, including the effects of the sun-stroke from which it suffered on first reaching India. The bark of *C. Pahudiana* is improved in produce of alkaloid, but would not find so much favor in the eyes of ordinary purchasers as the more slender quills last sent.

No. 1.—Mossed *crespilla* bark, 3½ years old:—

Crystallized sulphates, per 100 parts	2·46
Alkaloids soluble in ether, chiefly uncrystallized quinine†	0·44
Insoluble in ether (chinchonicine and chinchonine)‡	0·86
	3·76

No. 2.—Strong growing variety of *C. officinalis*, 3½ years old:—

Crystallized sulphates	2·92
Soluble in ether (chinchonidine and quinine)	0·41
Insoluble in ether (chinchonicine and chinchonine)	1·20
	4·53

No. 3.—*C. Uritusinga*, received from Mr. Howard, original bark:—

Total weight of precipitated alkaloids		2·43
Oxalate quinine	1·40	
Uncrystallized quinine	0·17	
Chinchonicine	0·70	
Resin and loss	0·16	
		2·43

No. 4.—*C. Pahudiana*, under moss, 5 years old:—

Crystallized sulphates	1·60
Soluble in ether (quinine and aricine?)	0·61
Insoluble in ether (chinchonine), a trace.	
	2·21

Memorandum.—None of the above crystallized sulphates would perfectly stand the test, all containing a little chinchonidine. The same remark applies to a portion (the second crystallization) of oxalate quinine.

I adopted for No. 3 the plan of securing the total weight of alkaloid in the first instance, as I was uncertain of any further result, having only 300 grains of bark to work upon, and that of poor quality. This plan is, however, deceptive, the alkaloids not being purified. The loss is also more than is apparent, since the amount of the oxalic acid must be added for minute accuracy.

* It now resembles more the *Loja nouveau* of Jussieu.

† The remainder probably chinchonidine. I neglected to substitute the word chinchonidine for the word quinidine in treating of the var. *crispa* in my last report. The analyses in which it appears were quoted *verbatim* from Pereira, and were made fourteen or fifteen years ago, when accuracy as to this discrimination was not valued as it now is. I have no reason, from recent analysis, to believe that quinidine is contained in the Loja barks.

‡ The amount of crystallized chinchonine is small in all the Loja barks.

The deductions from the foregoing analysis seem to me to be the following:—

The mossed *crespilla* bark is surprisingly improved by the treatment to which it has been subjected. I think that, in the former trial, some portion of the alkaloid must have been unconsciously lost in connection with the abundant coloring matter which distinguishes this sort, but with all this improvement, it scarcely equals No. 2, the strong-growing variety, or *C. officinalis*, var. *Bonplandiana*, in its natural state. This latter gave me, as last sent, more than 6·50 per cent. of crystallized sulphate, and is consequently by so much (about three times) more worth cultivating. The No. 3, *Uritusinga* bark, is remarkable for the small amount of coloring matter which it contains, and the consequent ease with which the alkaloids can be purified. It will probably yield a large amount of produce under good cultivation. No. 4, *C. Pahudiana*, is improved by mossing, but I have no confidence in it as a source of quinine, and believe it will prove to be most valuable as furnishing a new sort of "rusty bark," or "rusty crown bark," as it would probably be called in commerce, and, as I mentioned in my last, would command a good price in this way, if imported in long and slender quills.

Since the last Report, I have received from Mr. McIvor well prepared specimens of the flowering branches, the fruit, &c., of the different sorts. Amongst these, the *C. Officinalis*, var. *Bonplandiana*, and the *Uritusinga*, reproduce exactly those grown in South America, but it is not so with the *crispa*, which seems to be represented by several more or less distinct varieties. These are all elegant, and apparently delicately formed sorts; and one, having (according to McIvor) the habit of the weeping willow, might be called the var. *dependens*. It remains to be seen what their special commercial value may be. The *crispa* (as gathered by Seemann) is distinguished by very hirsute scrobicules, and these are reproduced (but irregularly) in a number of plants of this sort which I have raised from seed received from Mr. Thwaites, but I cannot find them in the specimens from Ootacamund. I miss them also in some very healthy plants, which now (in October) are growing in the open air in my garden. Possibly climate may influence their production.

GOVERNMENT OF INDIA

FOREIGN DEPARTMENT.

IMPROVEMENTS IN THE INTERNAL ADMINISTRATION OF THE NIZAM'S DOMINIONS.

From SIR RICHARD TEMPLE, K. C. S. I., Resident at Hyderabad, to the Secy. to the Govt. of India, Foreign Dept.,—(No. 58, dated 10th December 1867).

The Nizam's Government have recently been carrying out various improvements in the internal administration of the Deccan; a brief outline of which may perhaps prove interesting to His Excellency the Viceroy in Council.

2. It will be borne in recollection that some years ago, the bad old system of farming out whole districts to money-lenders, to Military Chiefs and others, was abandoned; and a regular system substituted, whereby the whole country was re-distributed into compact and manageable districts or Zillahs, over each of which, a salaried Officer, styled Talookdar, was appointed by the Minister. These Talookdars were Magistrates and Collectors, and Civil Judges, in powers and position corresponding as nearly as possible with the District Officers of the Non-regulation Provinces of British Territory. The Zillahs, into which the Nizam's Deccan was divided by the new division, were fourteen in number.

3. The Civil Police was at the same time organized; and in each Zillah, there was a District Superintendent at the head of the force, styled Mutaniun-i Kotwalee, and working under the Talookdar.

4. In judicial matters, these Zillah Talookdars were under the supervision of a Central Court at Hyderabad, styled the Muhukkumah-i-Sudur,

consisting of one Chief Judge and two or more Assistant Judges. To this Court were referred for final orders all cases beyond the magisterial competence of the Talookdars.

5. In fiscal, in general, in executive and in police matters, they were under a Central Board at Hyderabad, consisting of a President and four Members, and a Secretary, and styled the Mujlis-i, Malguzaree. This Mujlis worked for several years with a certain amount of success. In the cold season of the year, two individual Members of the Board would be deputed on circuit. These deputations were useful in bringing defects and abuses to light, and in causing the removal of corrupt or incompetent Officials. Still, the working of this part of the system was found to be not altogether satisfactory. The Board itself was unwieldy; its proceedings lacked vigour and decision: and it was often too remote from the districts of the interior to exercise a practical supervision. In the Zillahs too, some controlling authority nearer to the spot, and more in contact with the people, was manifestly needed.

6. The Nizam's Minister, therefore, proposed to divide the Zillahs into five Circles, and over each Circle, to appoint a Controlling Officer to be styled Sudur Talookdar; and to correspond very nearly with the Divisional Commissioners and Sessions Judges in British Territory. On the other hand, the cost of this was to be met by reducing the "Mujlis" to two Members with a Secretary, and the "Muhukkumah-i, Sudur" to one Judge.

7. Further, the supervision of the Civil Police all over the country, instead of being entrusted to the "Mujlis," was to be entrusted to a single head, to be styled Sudur Mutaniun-i, Kotwalee; the Police itself, though organized departmentally, was to obey the Talookdars in all matters relating to the repression of crime and the conduct of cases.

8. The Judicial "Muhukkumah-i, Sudur," already mentioned, was to remain, but in a modified form; its Members being reduced to one Judge; and most of the cases which used to be referred to it being now disposed of by the Sudur Talookdars.

9. These measures, having been elaborated by the Minister with some consideration, were submitted by him to the Nizam. And His Highness accorded a specific and cordial approval.

10. The reduced "Mujlis," acting immediately under the Minister, prescribes rules for the guidance of the Sudur Talookdars, and exercises a general control so as to ensure uniformity of system. The new Sudur Talookdars have gone to join their respective divisions. Of these divisions, one with head quarters at Aurungabad comprises the districts to the north-west of the Deccan; another, with head quarters at Eilgundul, the districts on the right or southern bank of the Godavery; a third, with head quarters at Kummum, the Teloogoo-speaking districts of Telingâna Proper, famous for large tanks; a fourth, with head quarters at Beder, the districts in the very centre of the Deccan; and a fifth, the southern districts consisting of the Shorapore and Raichore country.

11. I have seen, or am acquainted, with the various Officers who have been appointed to the important Office of Sudur Talookdar. So far as I know, they are all native gentlemen of promising antecedents, of good character, and tolerable experience. Some are very superior men indeed. Some, too, are of good family and descent.

12. These arrangements affect only the districts of the "Dewanee," under the direct control of the Dewan or Minister, and comprising about three-fourths of the country. The districts known as the "Surf-i-Khass," under the Nizam direct; the "Pagah" under the Shumsool, Oomrah family; and the Jageer tracts immediately around the Capital, Hyderabad, are separately managed.

13. Though I have, of course, been consulted throughout these measures, yet they were not suggested by me. They were originated and elaborated by the Minister, and are carried out on his own responsibility with the express approval of the Nizam. I need not therefore enter into further details.

14. Still, I may submit that, so far as I am able to judge, these measures of the Minister, Sir Salar Jung, appear to be well calculated to strengthen the Civil Administration of the Deccan, to promote effective supervision, and to consolidate the many reforms previously in operation.

GOVERNMENT OF INDIA

FINANCIAL DEPARTMENT

REPORT ON THE TRADE AND RESOURCES OF THE CENTRAL PROVINCES FOR THE YEAR 1866-67.

MINUTE BY THE OFFICIATING CHIEF COMMISSIONER OF THE CENTRAL PROVINCES.

The statistics of trade of the Central Provinces have been reviewed in preceding reports in connection with the plan of registration, the routes of traffic, and the resources of the country. It will be convenient to continue this sub-division of the subject, and to show what changes or improvements have taken place during the past year (1866-67) under each of these headings.

SECTION I.

MODE OF OBTAINING THE STATISTICS, AND OF COMPILING THE STATEMENTS.

The only alteration made in the plan of registering the export and import trade crossing the outer frontiers of the Central Provinces as detailed in previous reports, has been that the Agent of the Great Indian Peninsula Railway Company has very kindly undertaken to supply this Administration with returns of the traffic crossing the frontier in the Company's waggons, which it would be difficult otherwise to have provided for. The extent to which goods have been carried by the railway during the year will appear separately recorded in the appended returns, opposite the names of the districts in which the line cuts the frontier. Similar arrangements are being made with the Board of Agency for the East Indian Railway in respect of the traffic crossing the northern frontier on the line between Jubbulpore and Allahabad which opened on the 1st August 1867. Seeing that the bulk, or the most valuable portion of the exterior traffic of these Provinces is already carried by the railway, and that the proportion so carried will increase year by year, the returns of the railway traffic will have a very important bearing on our trade statistics.

SECTION II.

THE ROUTES OF TRAFFIC.

These have been fully explained in previous reports. On the trunk line of road between Jubbulpore and Nagpore the principal works have been, the completion of the Korai ghât which climbs the southern face of the Sautpoora range of hills lying midway between the two towns; and the progress made with the bridge over the Kanhan river at Kamptee, ten miles north from Nagpore. The former has been a difficult and expensive work, on which years of labor have been expended. The latter is perhaps one of the largest and most interesting works yet undertaken in these Provinces. The bridge is to consist of 12 spans of 80 feet each. This road now bears a very heavy traffic, and being the only section of road over which the English mail runs between Bombay and Calcutta, much attention is given to keeping it in good order. The Eastern road, connecting the grain fields of Chutteesgurh and Bhundara, with the market at Nagpore, and the railway terminus there, is being pushed on vigorously; though some years must elapse before it can be metalled and bridged throughout. Next in importance, is the road which carries the traffic between Malwa and the nearest point of the railway line at Khundwa, in Nimar. Since the opening of the railway to Khundwa there has been thrown upon this road a traffic greater than it could bear, and the road surface has more or less broken up. Its repair was taken in hand during the past season, and the road will be thoroughly put in order as soon as possible. The Southern road to Chanda, has also made good progress during the year, and will be finished in good time to meet the requirements of traffic which the opening of the navigation of the Godavery to the foot of the second barrier next year will bring to it. Meanwhile it acts as an important feeder to the railway. Again, connected with the East Indian Railway, several feeder roads have been laid out;

of these, the Punagurh, Sehora, Sleemanabad, Moorwara, and the Jokhye feeders will be metalled and completed during the current year. Roads to connect the military stations of Saugor and Hoshungabad with the nearest railway stations have been surveyed and laid out. A complete system of railway feeder roads in the valley of the Wurdah adds much to the convenience of the cotton trade. A considerable outlay has been incurred in making the Chilpee ghât practicable for carts in anticipation of the traffic, which the opening of the railway to Jubbulpore will invite from the corn lands of Belaspore and Raepore. This has been a difficult undertaking, and much more labour and expenditure will be required before easy and continuous communication between Jubbulpore and Chutteesgurh can be established.

But the great fact of the year has been, the opening of the Great Indian Peninsula Railway from Bombay to the terminus at Nagpore, in February 1867. It would be difficult indeed to fairly estimate all the advantages which the commerce of the country has derived from this continuous and rapid means of transport and communication with the markets of Berar, of Bombay, and the sea-board. In the first year of transition these advantages have not been so great perhaps as they are sure to be, when the traders and producers shall be able fully to comprehend the economy and facility which the railway has secured for their transactions with foreign markets. Not less important to the Malwa and Central India trade with Bombay has been the opening of the railway to Khundwa in Nimar in the autumn of 1866. A glance at the appended tables will show that these two railway lines have carried away, and brought to stations within these Provinces, 73,473 tons of goods, valued at £3,917,567, which alone, and irrespective of the traffic carried in the same direction on carts and pack-bullocks, is greater than the total western trade of the Central Provinces in any one of the three preceding years for which statistics have been collected.

As a speedy and economical means of transport there is no doubt but that the railway will assert its superiority over the system of conveyance heretofore in use; but there will always be a portion of this western traffic crossing the frontier for short distances into Berar on carts and pack-bullocks. Generally speaking, however, the era of pack-bullocks on this line of traffic has passed away; at least the Bunjara carriers have fallen back into Chutteesgurh, where they find ample employment for their numerous herds of cattle in the trade with the Eastern coast districts. The increase in the import of salt and the export of grain to be found in the returns of the Chutteesgurh trade, is largely due to this accession to the carrying power of the eastern districts.

The Great Indian Peninsula Railway line is now on the point of opening to Seonee, in the Hoshungabad district, 90 miles above Khundwa, where its coming is anxiously awaited by the corn trade of the Nerbudda valley. And the East Indian Railway has already opened to Jubbulpore for general traffic, thus bringing Calcutta and the Gangetic valley in direct communication with these Provinces.

Final orders for the prosecution of the Godavery navigation works were passed by the Secretary of State during the year, and it is expected that before the next rainy season navigation will be opened to the foot of the second barrier, 225 miles from the sea. The works on the second barrier are to be pushed on simultaneously, though they will not be completed for the next two seasons. The third barrier to which navigation would then be opened is 315 miles from the sea, and 85 below Chanda which again is 75 miles below Hingunghat, where the navigation scheme terminates.

In connection with this scheme it was proposed, by some slight alteration of the original design for the works at the third barrier, to secure navigation on the Wyngunga, as well as on the Wurdah to Hingunghat. Mr. Temple examined and submitted a report on the Wyngunga in the summer of 1866, from which it appeared that in its present condition the river already carried a small local traffic. This traffic, principally of rice and other grains, was last year registered, and is shown to have amounted to 28,817 maunds, valued at Rs. 90,687. There are 200 boats employed; and they make four trips during the season from July to November between Pepree and Cheezgoan in the north, and Pownee in the south of the Bhundara district: from Pownee again, boats ply to Armoree, Gurcheroolee, Chamorsee, and Goona Choorool, in the Chanda

district. The traffic on the river in this latter district has been registered at 855 maunds, valued at Rs. 14,644.

The expenditure on roads and navigation works during the last year was, on—

Imperial roads	Rs.	4,12,524
District roads	„	2,05,685
Navigation works	„	4,80,294
	Rs.	10,98,503
	£	109,850

SECTION III.

RESOURCES OF THE COUNTRY.

It is not yet possible under this section to supply complete statistics of agricultural out-turn for all the districts in these Provinces. But it may be interesting to note here what the Settlement department has been able to collect in this shape for the season 1864-65 for the districts in which its operations have terminated, or are in progress. Thus, for 15 of the 18 districts comprising the Central Provinces, the cultivated area and out-turn of crop are given as follows:—

		Acres.	*Out-turn.*
Autumn crops	Cotton ...	610,255	32,500,000 lbs.
	Rice ...	1,472,656	10,988,351 Mds.
	Jowaree ...	1,246,749	4,091,650 „
	Other edible grains ...	1,024,959	5,863,126 „
	Oilseeds ...	200,270	597,405 „
	Miscellaneous ...	61,144	...
	TOTAL ...	4,616,035	
Spring crops	Wheat ...	2,843,414	14,534,053 Mds.
	Other edible grains ...	374,760	1,490,030 „
	Gram (chenna) ...	567,214	3,175,873 „
	Oilseeds ...	265,685	819,699 „
	Sugarcane ...	59,779	390,737 „
	Opium ...	7,584	240,000 lbs.
	Tobacco ...	14,888	36,395 Mds.
	Miscellaneous ...	66,209	...
	TOTAL ...	4,271,370	
	GRAND TOTAL ...	8,887,405	

Wheat, it will be seen, occupies the largest area under any single crop; then follow rice and jowaree (*millet*); the three staples collectively occupying about two-thirds of the land under the plough. Other food grains take up 17 per cent. of the cultivated area. In short, after excluding the area under cotton, oilseeds, tobacco, opium, &c., there are 78 acres per cent. of the cultivated land given to the raising of corn and other grains for human food. The out-turn of food grains, calculated at accepted average rates, may be approximately stated at three thousand and thirty-one million pounds (3,031,000,000 lbs). For 4,703,000 inhabitants occupying the tracts to which the statistics refer, the consumption—at 1½ lbs per head per diem all round, that is, for the infant consuming a few ounces of food, to the able-bodied adult requiring up to 2 lbs per diem—would be two thousand five hundred and seventy-four million pounds (2,574,000,000 lbs). Then, allowing one-ninth, or three hundred and thirty-seven million pounds (337,000,000 lbs.) for seed, there would remain a surplus of one hundred and twenty million pounds (120,000,000 lbs), or about one and a half million maunds, for export or reserve. As exports, however, very little above half a million maunds have left these Provinces during any one of the last three years for which statistics are available; though the exports of wheat and rice have been gradually rising, yet there has been a concurrent increasing import of the inferior grains, such as millet. It is perhaps needless to remark that in these Provinces food grains are not employed otherwise than as human food, that is to say, they are not used in the manufacture of spirits, or in any other manufacture, to any appreciable extent.

Gram, or chenna (*cicer arietinum*), though occasionally eaten to some extent, and by some classes of the population, yet, as not being a regular article of diet, has been excluded from the above calculation. It is principally given to horses and stall-fed cattle. It occupies about 7 per cent. of the cultivated land, and yields from 3 to 7 maunds per acre; the gross out-turn being 3,185,872 maunds.

Cotton occupies 7 per cent. of the cultivated area, half being in the single district of Wurdah, where is grown that best of Indian cottons known to the trade as "Hingunghats." The total out-turn of the year is estimated at thirty-two and a half million pounds (32,500,000 lbs). Much has been said about this cotton in previous reports; but during the last year a Cotton Commissioner was appointed in view to the introduction of measures for the improvement of the cultivation, whether by the introduction of exotic cottons, or by the more systematic culture of the indigenous varieties. His duties were further to be directed to amending the process of picking, cleaning, and packing cotton for the market, and perfecting the arrangements for the transport of cotton to the sea-board.

Regarding the cultivation of the exotic cottons, the results in the third year of local experiments, though comparatively good, are not such as to encourage the hope that foreign cotton will ever displace the indigenous kinds; indeed the staple as yet yielded by "acclimatized" foreign cottons, is not as good as the staple of our best indigenous cotton known as "Hingunghats." It is intended however to continue the experiments from selected seed, but not to extend the cultivation by any special means. With the people it will be allowed to make its own way, if it can, by its own merits.

But the greatest possible benefit may be hoped for by the attention given to the cultivation of the Hingunghat cotton. Good as this is at the present day generally, it has been practically shown to be capable of improvement by careful cultivation from selected seed; that is from seed of the largest bolls, and the strongest plants. Gardens for the production of pedigree cotton seed have been established in all cotton districts. Good Hingunghat seed has also been distributed to the other cotton-growing districts where the local staple is considered of an inferior description. Careful picking and preservation from leaf and other impurities are being more and more attended to; and the presence of European gentlemen in the country, belonging to cotton firms who pay higher rates for the cleaner samples, will best ensure amendment in this respect.

Oilseeds occupy the next highest place in the list, *viz.*, 5¼ per cent. of the cultivated area; the castor, til (*sesamum indicum*) and other well known kinds raised in the autumn, and the ulsee (*linum usistatissimum*) raised in the spring. The gross produce would be 1,417,104 maunds. There were, it may be noted, 100 varieties of oil shown at the Jubbulpore Exhibition as manufactured in these Provinces.

Sugarcane is cultivated more or less in all districts, but more extensively in the Bhundara and Chanda districts, in the valley of the Wyngunga, and in Baitool and Chindwara on the Sautpoora range; altogether there are 59,779 acres given to the crop; and the yield is estimated at 717,336 maunds. Special effort has been made to improve this cultivation by the dissemination of the Otaheite seed among landholders. This exotic variety was introduced into Jubbulpore some years ago; and the samples shown at the Jubbulpore Exhibition of 1867 gained a prize.

To the cultivation of the poppy (*papaver somniferum*) 1,200 acres was given last year, principally in the Baitool district; the yield is estimated at 240,000 lbs.

Tobacco is cultivated in small patches all over the Central Provinces, and the yield from 14,888 acres is estimated at 36,395 maunds. Except in some parts of the Nagpore district, the indigenous kinds are considered inferior. There is a large import of the article from Berar and the Madras Presidency.

Under the heading "miscellaneous" is included all that which may be briefly styled garden produce, vegetables, fruit, and flowers. The most important of these are perhaps the orange (*sungtra*), which is a growing item of export; and the betel leaf (*chavica betel*), forming with the areca nut the narcotic masticatory of the East. The betel leaf of the Nagpore country is a favourite all over the Deccan, and is even exported into Upper India.

The mineral resources of the country have been described in previous reports; but during the past year further discoveries of coal in the Chindwara and Chanda districts were made. A Company has been formed to work the Chindwara mines, and will commence operations this season. A specimen of coke made from the coal of these mines obtained special notice at the Jubbulpore Exhibition. While this Company, working at the foot of the southern face of the Sautpoora range, will supply coal to the railway at the terminus at Nagpore, the "Nerbudda Coal and Iron Company," working on the northern face of the range, will supply the railway running from Bombay towards Jubbulpore which passes within a few miles of the mines.

The wealth of these Provinces in mineral ores and forest produce, such as timber, gums, resin, lac, and the like, was fully established by the show of samples at the Jubbulpore Exhibition.

As regards manufactures, there is little to add to what has already been said in previous reports. If we may judge from the exportation, the manufacture of the coarse cotton-cloths of the country, handwove, is still decreasing; and will probably still further decrease in competition with the lower priced machine-made cotton stuffs now offered in every market;—the importation of which has last year exceeded that ever known in former times. Even the superior kinds of native cloth with silk or figured borders for which Boorhanpore and places in Nagpore and Bhundara have long been famous, have now to compete with English machine-made imitations, equal in most respects, and 30 per cent. cheaper. All this may indicate the beginning of a great change in the industry of these parts. And there would be nothing to regret if, on the principle of the economic division of labour, the country could double or quadruple its export of cotton, and depend more on the English looms for the manufactured article,—better made and cheaper than the handwove cloths, in the clumsy manufacture of which about half a million of the population are employed.

The manufacture of culinary and other domestic utensils in brass and copper is very extensive; that branch of it carried on in Mundla, in bell-metal, is particularly fine. The manufacture of tents and carpets at the Jubbulpore School of Industry is not surpassed in India. But generally speaking, the manufacturing talent of the country is low; and though it has probably never been better than it now is, it has been shown by many creditable specimens of work in metal, wood, and stone, at the two Exhibitions held in these Provinces to be capable of considerable development.

SECTION IV.

THE CHIEF ARTICLES OF IMPORT AND EXPORT.

These may be shown in abstract as follows:—

	Imports.		Exports.	
	Mds.	Rs.	Mds.	Rs.
Cotton	89,611	21,26,611	398,762	90,89,947
Sugar	217,345	28,53,061	75,680	10,65,688
Salt	866,037	40,51,505	56,165	3,81,827
Grain	439,131	11,74,292	803,411	28,19,587
Oilseeds	66,916	2,43,201	40,523	1,74,143
Metals, hardware ...	316,820	47,05,089	43,394	11,56,965
English piece goods	**58,402**	**66,15,671**	**11,440**	**14,96,631**
Miscellaneous Europe goods ...	**57,404**	**34,90,887**	**25,361**	**18,79,542**
Country cloth ...	20,056	17,36,588	52,893	56,05,898
Silk	1,276	11,25,150	417	88,271
Horses, cattle, and sheep ...	No. 134,497	14,70,066	No. 30,085	5,58,563
Cocoanuts,	Mds. 61,860	5,84,314	Mds. 4,066	58,663

The import of salt continues to increase, but the increase is in the supply received from Bombay and the Eastern Coast. There was a decrease in the imports from the Rajpootana salt sources. The salt imports generally, of the last four years, stand as follows:—

1863-4	22,267 tons.
1864-5	28,311 „
1865-6	30,907 „
1866-7	32,075 „

The cheapening of this article from five to nearly eight seers per rupee in the Nagpore country, where Bombay salt is consumed, is one of the many great boons conferred on the people by the railway. The import of sugar has made a great advance on previous years, the increase being entirely due to the opening of the railway from Bombay. In the previous year the quantity imported from that market amounted to 15,344 maunds,—last year it rose to 61,634 maunds. **The import from Mirzapore has remained stationary at 146,000 maunds. For the last few years the total sugar imports stand thus:—**

1863-4	7,430 tons.
1864-5	6,155 „
1865-6	6,470 „
1866-7	8,050 „

Under the heading metals and hardware, the increase is more nominal than real, including as it does large quantities of railway and Government stores. In the English piece-goods trade there was a considerable fall in the year previous; the returns for the year under consideration show larger import than even the year 1864-65 when our piece-goods import was the highest on record. The figures stand thus for the last four years:—

1863-4	Rs. 41,57,169
1864-5	„ 56,86,495
1865-6	„ 34,95,123
1866-7	„ 66,15,671

The confidence expressed in last year's report that the decline in the piece goods trade was but temporary, and due to the mercantile reverses at Bombay, has thus been in a measure verified. Under miscellaneous European goods, there has been some advance; but after excluding Government stores included in it, there is not much real increase on the imports of former years. **Almost twice the number of cattle and sheep have been imported compared with the previous year, but at considerably reduced prices.**

Reduced prices have caused a slight fall in the export of cotton:—

	lbs.	*value in £*
1863-4	30,546,772	1,249,333
1864-5	30,710,722	949,117
1865-6	36,730,916	1,308,358
1866-7	32,698,484	908,995

In the first year (1863-64) the export price is given at a little below 10*d.* the pound; in the next year it fell to 7*d.*; again it rose in 1865-66 to 9*d.*; till in the year under review, it has fallen to 6*d.* the pound. These are of course the average rates of each season including the high priced "Hingunghats," and the inferior Nerbudda valley cottons. The cultivators themselves do not perhaps suffer so much from these violent fluctuations in the market as the wholesale dealers. But so long as the trade is exposed to such constant, exciting and depressing influences, there is less hope of any very great extension to the cultivation.

The export of food grains has ranged higher than in any previous year, except 1864-65; thus the returns show a total grain export:—

	tons.	*value in £*
1863-4	22,400	103,763
1864-5	34,795	215,133
1865-6	24,865	201,800
1866-7	29,756	281,959

The current of the traffic has been principally towards Berar and Bombay. In former years much of the Hoshungabad wheat went towards Malwa in a northerly direction.

There is a fall in the export of country manufactured cloth. The slight revival that seemed to set in the year previous, has proved but temporary, and

the quantity exported last year has been lower than ever. For the four years the figures stand as follows :—

1863-4	60,352	mds.
1864-5	54,277	„
1865-6	55,052	„
1866-7	52,893	„

Still these figures represent a very large out-turn, and a very considerable trade, amounting to about half a million sterling per annum. In fact, it is the only really important manufacture in the Central Provinces. It has its head-quarters in Boorhanpore, the ancient city of Nimar, at Oomrair and other towns in Nagpore, at Pohonee in Bhundara. In a small way the manufacture is carried on in almost every town and village throughout the Nagpore country. The loom is of that rude primitive kind well known in India, and is worked by the hand. The weavers are a separate caste, all the members of the family taking part in the operation. The factory system is unknown, and even in the large towns, where the weaver finds constant employment, each family works separately and for itself. As a class, they are not rich, in fact they might be called poor. No capital is sunk in machinery or stock. Beside the implements of his trade, the weaver has nothing on which he has invested any funds. Some well-to-do families may purchase thread, or material for spinning thread for their looms; but generally before executing an order for a piece, or a number of pieces, the weaver would ask for an advance to purchase thread, or the person ordering would himself select and purchase his own thread and bargain to give so much for the job. In the country the weaver is half an agriculturist; in the town he may occasionally do a little business in the capacity of petty cloth dealer. In the old centres of the cloth manufacture there are exceptionally a few men of capital of this kind.

It seems clear that under such a system there must be a great waste of power and resource,—of power and resource that could be profitably diverted into other channels. The little vitality there is in the system is now on its trial in every market and fair held throughout the country; but the contest with the Manchester article is an unequal one; texture, appearance, cheapness, are all on one side. There is little of local taste or fashionable caprice to outweigh these patent qualities; and unless some unforeseen accident shall disturb the slow progress of the transition, the end cannot be a matter of much doubt, however near or distant it may be. Before long, European enterprise will, it is hoped, have established in the cotton fields of Berar and Nagpore power looms which shall cheaply convert indigenous cotton into the very cloths the country people wear; and which will give employment to hundreds of workmen.

The other articles of export require no particular remark.

The totals of the exterior export and import trade, that is the trade of the Central Provinces with other countries and Provinces, may be thus shown :—

	tons.	*value in £*
Imports	117,010	4,642,063
Exports	77,931	4,340,491
Total	194,941	8,982,554

But these figures include much of what does not belong to the trade proper of the country; such as opium passing through Nimar from Malwa to Bombay, besides quantities of Government stores and railway plant. If these be excluded, we may compare the traffic of the year 1866-67 with the three preceding years thus :—

	tons.	*value in £*
1863-4	102,341	3,909,008
1864-5	134,719	4,386,251
1865-6	136,265	5,519,766
1866-7	175,561	6,517,864

showing a steady progressive increase, which may be taken as a fair index of a growing prosperity.

It will now be interesting to notice any change in the direction in which this trade has been accustomed to flow. The following abstract will give the direction of the traffic for the year under review :—

			Tons.	*Value in £*
West ...	trade with Bombay, Berar, &c.	Imports ...	75,366	2,443,593
		Exports ...	46,600	3,589,436
		Total ...	121,966	6,033,029
North ...	trade with Northern India and Calcutta	Imports ...	29,810	1,984,312
		Exports ...	19,183	647,060
		Total ...	48,993	2,631,372
South ...	trade with Madras and Hyderabad, Deccan	Imports ...	1,078	49,398
		Exports ...	1,538	49,082
		Total ...	2,616	98,480
East ...	trade with East Coast districts and south-west Bengal territory	Imports ...	10,756	164,760
		Exports ...	10,610	54,913
		Total ...	21,366	219,673

After excluding from the above figures the entries of Government stores, railway plant, and opium, as previously explained, the trade with Berar and Bombay for the last few years would stand thus :—

	Tons.	*Value in £*
1863-4	31,254	1,624,396
1864-5	42,250	2,239,147
1865-6	70,788	3,600,287
1866-7	103,007	3,616,721

The reduced prices at which cotton and grain have been exported, and salt and European goods imported, will explain the small increase in the value of the goods, compared with the large increase in the tonnage.

Then the Calcutta and Central India trade would in the same way stand thus :—

	Tons.	*Value in £*
1863-4	57,335	1,987,414
1864-5	66,579	1,885,348
1865-6	47,656	1,540,388
1866-7	48,862	2,628,454

This apparent revival of the northern trade is due in a great measure to the demands of the Jubbulpore Exhibition held last January. But the opening of the railway to Jubbulpore will no doubt give a great impetus to this trade.

The southern trade with Madras and Hyderabad stands as follows for the same years :—

	Tons.	*Value in £*
1863-4	2,238	40,265
1864-5	1,843	31,936
1865-6	3,529	144,642
1866-7	2,326	53,016

It is not easy to explain this fluctuation, particularly in the matter of prices. But the whole traffic is comparatively small and unimportant.

And lastly, in respect to the eastern trade with the eastern coast districts of Ganjam and Cuttack, and with the south-west territory of Bengal, the figures stand thus :—

	Tons.	*Value in £*
1863-4	11,514	256,933
1864-5	23,973	229,820
1865-6	14,357	234,448
1866-7	21,366	219,673

which shows a small increase in the tonnage, with a reduction in prices.

SECTION V.

THE TRADE OF THE PRINCIPAL TOWNS.

It was explained in previous reports why the returns of the trade of towns were not so reliable as could be wished, and the measures adopted with the octroi farmers for obtaining more accurate statistics. Generally, the returns of this year have been carefully got up, and answer some of the tests applicable to them. For the principal towns, the imports and exports are given as follows:—

	Imports.		*Exports.*	
	Tons.	*Value in £*	*Tons.*	*Value in £*
Nagpore	22,201	438,912	1,377	79,241
Kamptee	30,419	707,184	4,518	203,829
Bhundara	3,593	48,506	222	8,330
Moharee	1,411	46,946	330	41,987
Toomsur	859	75,084	5,902	51,888
Chanda...	8,732	235,564	3,671	115,386
Hingunghat	7,750	75,084	2,474	173,403
Deolee	4,076	144,346	2,007	78,297
Arvee	2,786	69,818	1,185	36,857
Jubbulpore	18,801	444,183	1,068	62,738
Saugor	9,458	162,726	1,905	42,522
Gurhakotah	1,924	43,982	2,250	50,380
Seonee	3,115	81,691	111	11,146
Hoshungabad	3,204	111,629	765	47,678
Seonee (Hoshungabad) ...	6,895	236,496	6,203	300,618
Hurda	6,937	176,407	7,051	327,746
Nursingpore	2,600	54,832	235	13,228
Boorhanpore	4,193	93,959	570	25,996
Raepore...	2,896	75,900	538	10,124

SECTION VI.

THE TRADE OF THE PRINCIPAL FAIRS.

Appendix V supplies the details of which the following is an abstract:—There were 61 fairs held in different parts of the country, at which 1,583,970 persons attended. The aggregate value of property brought to the fairs for sale was Rs. 62,51,191 (£625,119), of which Rs. 37,79,230 (£377,923) worth changed hands. These sales consisted of English piece-goods and European articles generally, worth Rs. 7,31,676 (£73,167), country manufactured articles worth Rs. 14,20,377 (£142,038), horses and ponies worth Rs. 16,506 (£1,650), and cattle and sheep worth Rs. 5,99,951 (£59,951). The transactions are somewhat below those recorded last year, when the sales amounted to a little above half a million sterling.

Mr. Temple's concluding remarks in the report on trade of the previous year seem to have received the best attention of District Officers in the matter of the compilation of these statistics, and I have perused the annual reports of the Deputy Commissioners of Nagpore, Chanda, Mundla, and Bhundara, with much satisfaction. The thanks of the Administration are particularly due to General Rivers, Agent to the Great Indian Peninsula Railway Company at Bombay, for the returns of traffic carried by the Railway on both the lines to Nagpore and to Khundwa. The degree of interest taken in the work by most Deputy Commissioners is very creditable; and generally there is evinced a growing acquaintance with the resources and commercial transactions of the country, which is highly commendable. I have also to record my best thanks to Mr. G. Barclay, the Superintendent of the Secretariat Office, who has been in charge of the trade statistics, who has carefully and systematically checked the returns, and who is entitled to much credit for the highly satisfactory manner in which he has drawn up the report and statements.

NAGPORE;
30th July, 1867.

J. H. MORRIS.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

ILL TREATMENT OF INDIAN PILGRIMS AT MECCA.

POLITICAL.
No. 181.

INDIA OFFICE,
London, 15th November 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—With reference to your letter in the Foreign Department, dated 23rd October (No. 177) 1866, on the subject of alleged cruelties practised towards British Indian subjects on their pilgrimage to Mecca, I transmit herewith, for the information of your Excellency's Government, the accompanying correspondence* received from Her Majesty's Minister at Constantinople relative to the protection to be afforded to Indian pilgrims *en route* to Mecca and Medina.

* Copy letter from Mr. Barron to Lord Stanley, dated 24th September 1867.

Memorandum by Mr. A. Sandison, 23rd September 1867.

I have the honor to be
SIR,
Your most obedient, humble Servant,
STAFFORD R. NORTHCOTE.

From H. P. BARRON, ESQ., *to the Secy. of State for India, No.* 19, *(Commercial) dated 24th Septeмber* 1867.

On receiving your Lordship's despatch No. 17 of the 29th ultimo, instructing me to act in accordance with the wishes of the Secretary of India, which were that I should use my discretion as to the course which I might consider it expedient to take relative to the alleged ill treatment of Indian pilgrims at Mecca, I desired Mr. A. Sandison to draw up a Memo. for presentation to the Porte founded on the circumstances which had come to his knowledge during his stay in the Hedjaz, as also the facts reported in his despatch No. 33 of the 10th of June last, addressed to H. M.'s Acting Agent and Consul General in Egypt.

I have now the honor to enclose herewith a copy of that Memo., which I think commendable for its clearness.

I presented the same yesterday to Fuad Pacha with some verbal comments.

His Highness promised that instructions should be sent accordingly to the Grand Vizier, but added that it was impossible to ensure the safety of pilgrims across the desert, and that their best precaution was to travel in caravans.

Memo. regarding the measures to be taken on behalf of Indian Pilgrims proceeding to Mecca and Medina.

During the course of the past year, the Indian Government of the Britannic Majesty forwarded to the British Consulate at Jedda a series of complaints formally preferred by Indian pilgrims against the Turkish Authorities of the Hedjaz, as well as against the leaders of the camel-drivers and escorts whose business it is annually to conduct Indian caravans from Mecca to Medina.

Although the British Authorities at Jedda would have found it difficult to establish the truth of these complaints, still we can believe that the absence of all public security in the Hedjaz alone suffices to give a sort of consistency to the statements made by the Indian pilgrims.

In the exceptional circumstances in which the Hedjaz is placed, scarcely presenting any analogy with the other provinces of the Turkish Empire as regards people, administration, and public security, it cannot be expected that Indian pilgrims, any more than pilgrims of another nationality, should be able to accomplish the pilgrimage from Mecca without being exposed to dangers, hardships, and vexations, arising as much from the character of the country itself, as from the innate propensity of the Bedouins to stealing.

It must, nevertheless, be observed that the influence and favor of the grand Sheriff of Mecca could, as a general rule, assist greatly in ensuring the safety of Indian pilgrims, for it is he who furnishes them with a pass to enable them to visit Medina, and it is ordinarily during this journey that the pillage, the vexations, and sometimes even the murder, of which Indian pilgrims are often the victims, commence.

Whilst they are thus treated, it must not be forgotten that it is they who always give the largest donations to the Haremi Sheriff, and leave behind them the most money in the country. It is also a well known fact that a considerable portion of the indigenous population of the holy cities, who scarcely follow any trade, find ordinarily during the period of the pilgrimage, an opportunity of acquiring the means of subsistence for the rest of the year.

In view of these considerations and of the sympathy which Indian pilgrims awaken in the bosom of their co-religionists, it is to be hoped that they will find, in future, security and protection in the kindly disposition of the Sublime Porte from which the grand Sheriff of Mecca holds his authority. It is then desirable that the Sublime Porte should give such instructions to that functionary as will secure to Indian pilgrims—

1*st*.—Their personal safety and the enjoyment of the privileges accorded to all pilgrims during their sojourn in Mecca, and, if there be any occasion, the power of personally bringing their complaints to the knowledge of the grand Sheriff.

2*ndly*.—That immediately on their arrival at Jedda, they be placed under the special protection of the Agent of the grand Sheriff residing in that city.

3*rdly*.—That on leaving Mecca to go to Medina, they be accompanied by a Mehmandar of the grand Sheriff, who should look to their safety up to the time of their departure from the latter city to proceed to Jedda at the conclusion of the pilgrimage.

CONSTANTINOPLE,
The 23rd September 1867. } H. B. M.'s EMBASSY.

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The Gazette of India.

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CALCUTTA, SATURDAY, JANUARY 18, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd January 1868, and was referred to a Select Committee with instructions to make their report thereon in four weeks:—

No. 1 OF 1868.

A Bill to amend the law relating to appeals in the Panjáb and its dependencies.

WHEREAS it is expedient to amend the law relating to appeals in the Panjáb and its dependencies; Preamble.

It is hereby enacted as follows:—

Short title. **1.** This Act may be called "The Panjáb Appeals' Act, 1868."

Extent of Act. **2.** This Act shall extend only to the Panjáb and its dependencies. It shall come into operation from the thirty-first day of March 1868, in regard to all appeals preferred after that day, and shall continue in force to the thirty-first day of March 1873.

Power of Chief Court to remove appeals. **3.** The Chief Court of the Panjáb may, whenever it sees fit, remove and try any appeal falling within the jurisdiction of any Court subject to its superintendence.

Parts of Act No. VIII of 1859 and of Act No. XXIII of 1861 to take effect in Panjáb. **4.** Sections three hundred and thirty-three to three hundred and thirty-eight (both inclusive), three hundred and forty to three hundred and fifty-seven (both inclusive), three hundred and fifty-nine to three hundred and sixty-six (both inclusive), and three hundred and seventy-two to three hundred and seventy-four (both inclusive) of Act No. VIII of 1859, and sections twenty-five to thirty-seven (both inclusive) of Act No. XXIII of 1861, shall take effect in the Panjáb and its dependencies, subject to the additions and provisoes hereinafter contained.

"Chief Court" to be read for "Sadr Court." **5.** The sections of Act No. VIII of 1859 and Act No. XXIII of 1861 mentioned in the last preceding section, shall be read as if for "Sudder Court," the words "Chief Court" were substituted.

Appeals from Courts of original jurisdiction to superior Courts. Second appeals. **6.** Except when otherwise expressly provided in this or any other Act for the time being in force, an appeal shall lie from the decrees of the Courts of original jurisdiction to the Courts authorized to hear appeals from the decisions of those Courts. If the lower appellate Court shall have reversed or modified the decree of the Court of original jurisdiction upon any point other than a preliminary point, a second appeal shall lie to the Chief Court or the Court of the Commissioner, as the case may be.

Addition to section three hundred and thirty-three of Act No. VIII of 1859. **7.** Section three hundred and thirty-three of Act No. VIII of 1859 shall be read as if, after "District Court," the following words were inserted (that is to say) "within sixty days, if the appeal be to a Divisional Court."

Proviso to section three hundred and forty-five of Act No. VIII of 1859. **8.** Section three hundred and forty-five of Act No. VIII of 1859 shall be read as if the following proviso were added thereto (that is to say) "Provided that the appellate Court may, if it sees fit, after fixing a time for hearing the appellant or his pleader, confirm the decision of the lower Court."

Addition to section three hundred and seventy-two of Act No. VIII of 1859. **9.** Section three hundred and seventy-two of Act No. VIII of 1859 shall be read as if, after the words "in regular appeal," the following words were added (that is to say) "or second regular appeal, as the case may be."

STATEMENT OF OBJECTS AND REASONS.

The Code of Civil Procedure has, with the exception of the chapters on appeal and special appeal, already been extended to the Panjáb. It is now proposed that these chapters also should be

extended to that Province, with some slight modifications required by its peculiar circumstances. In order to prevent, however, this difference of procedure between the Panjáb and the rest of the empire being perpetuated, if it should not be required by the future circumstances of that Province, it has been provided that this Act shall only continue in force five years. The opportunity has been taken of supplying what appears to be a slight defect in the Panjáb Chief Court Act, in that the Chief Court, under that Act, has no power to withdraw appeals from subordinate Courts in order to try the appeals itself.

E. L. BRANDRETH.

CALCUTTA,
The 18th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th January 1868, and was referred to a Select Committee with instructions to make their report thereon in a week :—

No. 2 OF 1868.

A Bill to amend Act No. III of 1861.

Preamble.

WHEREAS Act No. III of 1861 (*to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin*) provides that a duty of fifteen rupees per khandí shall be levied on all pepper exported by sea from the British port of Cochin; and whereas the Governments of Travancore and Cochin have recently reduced the duty on pepper exported from their ports, from rupees fifteen to rupees nine per khandí; and whereas it is expedient that the duty leviable under the said Act should not exceed the said reduced duty; It is hereby enacted as follows :—

Duty leviable on pepper exported by sea from Cochin.

1. In lieu of the duty prescribed by the said Act No. III of 1861, or Act No. XVII of 1867 (*to amend the Law relating to Customs' Duties*), there shall be levied a duty not exceeding nine rupees a khandí on all pepper exported by sea from the said port of Cochin, and the Governor of Fort St. George in Council may from time to time determine the exact rate of duty to be levied under this Act.

Act to be read with Act No. III of 1861.

2. This Act shall be read with and taken as part of the said Act No. III of 1861.

STATEMENT OF OBJECTS AND REASONS.

Act No. III of 1861 was passed to assimilate the duty on pepper grown in the Native States of Cochin and Travancore, but exported from the British port of Cochin, to that then levied on pepper exported from the ports of those States. The duty was accordingly fixed at rupees fifteen per khandí.

The States of Cochin and Travancore have recently reduced from rupees fifteen to rupees nine the duty on pepper exported from their own ports.

The present Bill (which has been prepared at the request of the Madras Government) accordingly proposes to effect a corresponding reduction in the case of pepper exported from the British port of Cochin. Provision has also been made for a further reduction in case the Native States referred to see fit to diminish the export duty now leviable in their ports. The duty will continue to be paid over to those States, minus the cost of collection.

W. N. MASSEY.

CALCUTTA,
The 3rd January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th January 1868, and was referred to a Select Committee with instructions to make their report thereon in four weeks :—

No. 3 OF 1868.

THE MUNICIPAL IMPROVEMENTS' (N. W. P.) ACT.

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Liability of members for breach of trust.
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39. Penalty on member or servant of a Committee being interested in contracts made with Committee.
40. Penalty for infringement of bye-laws or rules, or non-payment of fines.
41. Prosecutions.
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SCHEDULE.

Form of debenture.

A Bill to make better provision for the appointment of Municipal Committees in the North-Western Provinces, and for other purposes.

Preamble.

WHEREAS it is expedient to make better provision for the appointment of Municipal Committees in the North-Western Provinces of the Presidency of Fort William, and for the police, conservancy and local improvements, and for education, and for the levying of rates and taxes, in the places to which this Act may be extended; It is hereby enacted as follows :—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Municipal Improvements' (North-Western Provinces) Act."

Interpretation-clause.

2. In this Act, unless there be something repugnant in the subject or context—

"Committee" means a Municipal Committee appointed under the provisions of this Act;

"Committee."

"Municipality" means any town or towns to which this Act may be extended;

"Municipality."

"Lieutenant Governor" means the Lieutenant Governor of the said Provinces.

"Lieutenant Governor."

Power to extend Act.

3. The Lieutenant Governor may extend this Act or any of its sections or provisions, by notification in the local official *Gazette*, to any town or towns in the territories under his government.

Power to define limits of places to which Act extends.

4. For the purposes of this Act, the Lieutenant Governor may from time to time, by notification in the local official *Gazette*, define the limits of any town, and may include within the limits of such town any Railway-station, village, building or land in the vicinity.

The Lieutenant Governor may from time to time, by notification in the local official *Gazette*, declare to be united for the purposes of this Act any two or more towns, and may also declare by what name the municipality so formed shall be designated.

Existing Committees to be deemed Committees under this Act.

5. All Municipal Committees hitherto appointed under the orders of the Lieutenant Governor, shall be deemed Committees under this Act, and Act No. XXVI of 1850 (*to enable improvements to be made in towns*) shall cease to have effect in the towns into which it has been introduced, except as to any act done or liability incurred under it: Provided that all rules made and taxes imposed under it, which have been approved by the Lieutenant Governor, shall continue in force and recoverable as if they had been made and imposed under the provisions of this Act.

PART II.

APPOINTMENT OF MUNICIPAL COMMITTEES.

Committees appointed by Lieutenant Governor or election.

6. In any municipality to which this Act or any part thereof shall have been extended, the Lieutenant Governor may appoint or direct the appointment by election in such manner and for such period as to him may seem fit any number of the inhabit-

ants of such municipality, not less than eight in the case of a municipality at the head-quarters of a district, and not less than six in the case of a municipality not at the head-quarters of a district, to be members of a Committee for carrying out the purposes of the Act.

Removal of members.

The Lieutenant Governor may, if he see fit, from time to time remove any of the members of the Committee, add to their number, and fill up vacancies occurring among them.

Ex officio members.

In addition to the members appointed as aforesaid, the persons respectively filling for the time being the offices next hereinafter mentioned, shall be *ex officio* members of the Committee for every municipality in which they exercise their offices and to which this Act shall have been extended—

Magistrate of District Civil Surgeon Executive Engineer Tahsíldár of Head Quarters' Tahsíl	... ...	For a Municipality at Head Quarters of a District.

together with such other officers as the Lieutenant Governor may from time to time appoint.

Magistrate of District Civil Surgeon Tahsíldár of Pargana	... ...	For a Municipality not at Head Quarters of a District.

together with such other officers as the Lieutenant Governor may from time to time appoint.

Provided that the number of such *ex officio* members shall not be more than one-third of the total number of the Committee.

Appointment of president and vice-president.

The Lieutenant Governor may also appoint the president and vice-president, or either of them, of any Committee, or sanction the election by any Committee of one of their members as president or as vice-president.

Notification of appointments.

All appointments made under this section shall be notified in the local official *Gazette*.

PART III.

Office and Meetings of Committees.

Committee to have an office. Meetings to be at least once a month.

7. The Committee shall have an office, where they shall meet for the transaction of business at least once in every month, and as often at other times as a meeting shall be summoned by the president or vice-president.

Voting. Publication of proceedings.

All questions which may come before them at any meetings shall be decided by a majority of votes and be recorded in a book kept for the purpose, and their proceedings shall be published in some local English or vernacular newspaper or in such other manner as the Lieutenant Governor may direct.

Secretary.

The Committee may appoint one of the members or any other person to be their Secretary.

Presidency at meetings.

8. The president, or in his absence the vice-president, shall take the chair at every meeting of the Committee. In the absence of both the president and vice-president, the members present may elect a chairman for the occasion.

Casting vote.

In case of equality of votes, the member presiding shall have a casting vote.

Quorum.

Not less than one-third of the total number of members shall form the quorum necessary for the transaction of business.

Commissioner of Division may attend meetings, inspect accounts, and call for information.

9. The Commissioner of the Division shall be entitled to attend all meetings of the Committee, to have free access to all records and accounts, books and other documents of the municipality, and to make such suggestions for the consideration of the Committee as he may deem fit, and the Committee shall furnish him, so far as may be practicable, with any information he may call for connected with the duties entrusted to it.

All correspondence between the Committee and the Local Government shall pass through the Commissioner of the Division.

PART IV.

Powers of Committees.

Power to make assessments and levy taxes.

10. The Committee may define the persons or property within the municipality to be taxed for the purposes of this Act, the amount or rate of the taxes to be imposed, and if such taxes receive the sanction of the Lieutenant Governor, but not otherwise, they may impose them accordingly.

Rules for confirmation and collection of taxes.

11. It shall be lawful for the Lieutenant Governor from time to time to make rules as to the persons by whom and the manner in which any assessment of taxes under this Act shall be confirmed and for the collection of such taxes.

The Lieutenant Governor may from time to time repeal, alter, or add to such rules.

No tax shall be collected until it shall have been confirmed by the persons and in the manner hereinbefore referred to.

No rate invalid for defect of form.

12. No rate on property made under this Act shall be invalid for defect of form, and it shall be enough in any such rate on property or any assessment of value for the purpose of making such rate, if the property rated or assessed shall be so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

Borrowing on Debentures.

Power to borrow on debenture.

13. For raising money for the purpose of executing works of a permanent nature, any Committee may, from time to time with the previous sanction of the Lieutenant Governor, issue debentures under the hands of the president and two other members of the Committee, for such respective amounts and at such rate or rates of interest, as the Lieutenant Governor may think fit.

Payment of principal.

14. All such debentures shall be paid off at par at a time or times to be mentioned in such debentures respectively.

Payment of interest.

15. The interest on all such debentures shall be payable half-yearly on such days and at such place as shall be mentioned therein.

Debentures transferable by endorsement and delivery.

16. All such debentures and all right to and in respect of the principal monies secured thereby, and all interest due and accruing thereon, shall be transferable by the endorsement and delivery of such debentures respectively.

Power to raise money for re-payment of principal.

17. Upon or for the repayment of any principal monies secured under the authority of this Act, or any part of such monies, the Committee may, with such sanction as aforesaid, at any time raise by debentures all or any part of the amount of principal money repaid or to be repaid, and so from time to time as all or any part of any principal money for the time being secured under this Act may require to be repaid; but the amount to be secured by new securities shall not in any case exceed the principal money required to be repaid.

All debentures to be issued under this Act and the principal monies and interest thereby secured shall be charged on and payable out of the municipal fund of the municipality for which the Committee issuing such debentures shall have been appointed.

Form of debenture.

18. Every such debenture shall be in the form given in the Schedule to this Act, or as near thereto as circumstances permit.

Orders authorizing Committees to borrow on debentures.

19. Every order of the Lieutenant Governor authorizing a Committee to borrow money on debenture, shall specify the amount of the loan and the work for the execution of which the loan is to be raised, and shall be notified in the local official *Gazette*.

Rules and Bye-laws.

Power of Committees to make rules.

20. Every Committee may make rules, besides the rules prescribed in this Act, for regulating the time and place of their meeting, the conduct of their business, the division of duties among the members of the Committee, the salaries, appointment, suspension and removal of the officers and servants of the Committee, and other similar matters.

Enforcement of rules and regulations.

21. The Committee may appoint one or more of their number to carry out their resolutions, and to enforce the rules and regulations laid down under the provisions of this Act for the protection of the public health, or they may appoint a special officer or special officers for such purposes.

Power to make bye-laws as to nuisances, and registration of births, marriages and deaths.

22. It shall be lawful for any Committee to make bye-laws for defining, prohibiting and removing nuisances which are not public or common nuisances under the Indian Penal Code, or under Act V of 1861 (*for the regulation of Police*), and for the securing of a proper registration of births, marriages and deaths, and for carrying out all or any of the purposes of this Act. And such Committee may from time to time repeal, alter, or add to such bye-laws.

Power to prohibit obstructions, &c.

23. Every Committee shall exercise within the limits of the municipality the powers conferred on a Magistrate by sections sixty-two and sixty-three of the Code of Criminal Procedure.

Power to remove nuisances, &c.

24. Every Committee may exercise the powers of a Magistrate of a district as described in section three hundred and eight of the Code of Criminal Procedure for the removal of nuisances, and in the exercise of such powers shall follow the procedure prescribed in chapter XX of the same Code.

Confirmation of bye-laws.

25. No bye-law and no alteration or repeal of, or addition to, a bye-law shall have effect until the same shall have been confirmed by the Lieutenant Governor.

Publication of bye-laws.

All bye-laws made under this Act and all rules made under section twenty of this Act, and all alterations and repeals of, and additions to, such bye-laws and rules shall be published for such length of time and in such manner as the Lieutenant Governor shall order.

Power to acquire land.

26. Any Committee may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may take conveyances of such land in the names of the president and any two members of the Committee, and may sell any portion of such land which is not required for the purposes aforesaid upon such terms and under such conditions as the Committee shall think fit.

Power to sell. Receipts.

The receipt of the president and any two members of the Committee for any monies paid to them upon any such sale shall effectually discharge the persons paying the same therefrom or from being concerned to see to the application thereof, or being accountable for the non-application or misapplication thereof; and the proceeds of any such sale shall be applied for the purposes of this Act.

Limitation and suspension of powers of Committee.

27. The Lieutenant Governor may by order suspend or limit all or any of the powers of the Committee, and may also cancel any of the proceedings or rules of any Committee.

PART V.

RIGHTS, DUTIES AND LIABILITIES OF COMMITTEES.

Municipal Fund.

28. All sums received by the Committee of any municipality to which this Act extends, and all fines levied under this Act, and all receipts from property entrusted to and managed by the Committee, shall constitute a fund which shall be called the Municipal Fund of such municipality, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as Trustees for the purposes of this Act.

Municipal fund.

29. The funds of every Committee shall be kept in the Government Treasury of the District or in the Bank (if any) to which the Government Treasury business shall have been made over. And no disbursement of such funds or any part thereof shall be made except under the signature of the president or Secretary or two Commissioners.

Custody and disbursement of municipal fund.

30. Every Committee, so far as the municipal fund at their disposal will permit, shall, after providing out of such fund for a police establishment in the manner hereinafter mentioned, keep the public streets, roads, drains, tanks and watercourses of the municipality for which they are appointed, clean and in repair,

Duties of Committees.

and may cause such streets and roads or any of them to be watered and lighted,

and may construct and provide for the management of poor-houses, dispensaries, market-places and other works of general utility,

and generally may do all acts and things necessary for the purposes of conservancy and local improvement, and may also make provision, by the establishment of new schools or the aiding of already existing schools or otherwise, for the promotion of education in the municipality for which such Committee is appointed.

Every contract made on behalf of any Commitee in respect of any sum exceeding rupees twenty, or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the president and at least two members of the Committee, of whom one shall be an *ex officio* member, and, unless so executed, shall not be binding on the Committee.

Contracts.

Municipal Police.

31. Every Committee shall provide in the first place from its funds for the maintenance of the police establishment in the municipality. The municipal police shall be appointed under such Act of the Governor General in Council as may be applicable to the municipality, and their number shall be fixed by the Committee in consultation with the Inspector General of Police, subject to the final decision of the Lieutenant Governor:

Provision for Police.

Provided that such number shall not exceed the proportion of one man to thirty houses, unless at the special desire of the Committee.

32. The provisions of section thirty-four of Act No. V of 1861 *(for the regulation of Police)* shall be in force in every municipality for which a Committee is appointed under this Act.

Act V of 1861, section thirty-four, to be in force.

33. The municipal police in any municipality to which this Act shall have been extended shall be bound to carry out the orders issued by the Committee for the prohibition and prevention of public nuisances, or nuisances defined to be such by any bye-law made under section twenty-two of this Act.

Police to aid in carrying out orders regarding nuisances.

Annual Reports.

34. Every Committee shall annually, or oftener if directed by the Lieutenant Governor to do so, submit statements of their receipts on account of and disbursements from the municipal fund, and also reports of all works executed or proceedings taken by them under the authority of this Act. The Committee shall also submit, at such time and in such form as may be directed by the Lieutenant Governor, an estimate of their probable receipts for the financial year next following, with proposals for their expenditure.

Annual reports and statements to be submitted.

Public Highways.

35. All public highways in any municipality in which this Act is in force, not specially reserved by Government, together with all erections thereon and all materials thereof, shall be vested in and belong to the Committee.

Right of Committee in public highways.

Land required for Public Purposes.

36. When any land within the limits of any municipality to which this Act is extended may be required for the construction or improvement of a highway, for the promotion of the healthiness of the neighbourhood, or for any other public purpose, if the Committee cannot agree with the owner for the purchase thereof, the Lieutenant Governor, on the recommendation of the Committee, may notify in the local official *Gazette* that such land is required under the provisions of Act No. VI of 1857 *(for the acquisition of land for public purposes)*, and on payment by the Committee of the compensation awarded under such Act, the land shall vest in them for the purposes of this Act.

Land required for municipal purposes may be taken up under Act No. VI of 1857.

Suits by and against Committees.

37. Every Committee shall sue and be sued in the name of their president.

Suits by and against Committees.

No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for and chargeable with all contracts made in the manner hereinbefore provided.

Members not personally liable for contracts made by Committee.

Every member of a Committee shall be liable for any mis-application of money entrusted to the Committee to which he shall have been a party, or which shall happen through or be facilitated by the neglect of his duty, and he shall be liable to be sued for the same in such Court as the Lieutenant Governor shall direct as for money due to Government.

Liability of members for breach of trust.

38. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, stating the cause of suit and the name and place of abode of the intended plaintiff, and unless such notice be proved, the Court shall find for the defendant. Every such suit shall be commenced within three months next after the accrual of the cause of the suit and not afterwards. And if any person to whom any such notice of suit is given, shall, before suit is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

Notice previous to bringing suit against Committee or its officers.

PART VI.

PENALTIES AND PROSECUTIONS AND RECOVERY OF RATES.

39. No member of a Committee or servant of a Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of rupees five hundred.

Penalty on member or servant of a Committee being interested in contracts made with Committee.

Provided always that no person shall be disqualified from acting as a member or servant of a Committee by reason that he holds debentures issued by the Committee under section thirteen of this Act for money lent, nor by being a shareholder in or member of any incorporated or regulated Company by reason of any contract entered into between such Company and the Committee. Nevertheless it shall not be lawful for such shareholder or member to act as a member of the Committee in any matter relating to any contract entered into between the Committee and such Company.

40. Whoever infringes any rule made under section twenty of this Act, or any bye-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding rupees fifty, and in the case of a continuing infringement, to a fine not exceeding rupees five, for every day after notice from the Committee of such infringement.

Penalty for infringement of bye-laws or rules, or non-payment of fines.

In default of payment of any fine imposed under this section, the defaulter shall be liable to be imprisoned for a term not exceeding eight days.

41. Prosecutions under this Act for infringements of rules or bye-laws may be instituted before any Magistrate by the Committee or any person authorized by the Committee in this behalf.

Prosecutions.

42. All rates and arrears of rates imposed under this Act may be recovered as if they were fines, in the manner prescribed in section sixty-one of the Criminal Procedure Code.

Recovery of rates.

SCHEDULE.

FORM OF DEBENTURE *(referred to in section eighteen)*.

The Municipal Committee of

The 18 .

No.

By virtue of Act of (the Municipal Improvements' N. W. P. Act), we, the Municipal Committee of , in consideration of the sum of rupees paid to us by A. B. of promise to pay to the said A. B. or order the said sum of rupees after the date hereof, together with interest thereon at the rate of per cent. per annum, payable half-yearly on the day of and the day of

(Signature of president and two members of the Committee.)

STATEMENT OF OBJECTS AND REASONS.

The existing Municipal Act has by experience been found, in the North-Western Provinces, to be defective in several points.

It has been found inconvenient that the introduction of the Act into any town should be contingent on the submission of an application from the inhabitants. The necessity of improving the sanitary condition of towns, and the duty of providing for that object by the raising of sufficient funds, are as yet imperfectly recognized by the people, who are therefore sometimes slow to move for the introduction of the Act. At the same time, where Committees under the Act have been appointed, much assistance has been received from the members, both in carrying out improvements and in devising convenient modes of taxation. It is, therefore, desirable to enable the Local Government to anticipate the expression of a general desire for the promotion of improvements by the introduction of the Act, and to form a Committee in any town the circumstances of which are such as to require or justify the introduction of municipal government.

It is desirable also to define more clearly the liability of Municipal Committees to provide from their funds for the maintenance of the municipal police, to enlarge the description of the objects to which, after providing for the police force, the funds of the municipality may be devoted, and thus to set at rest the doubts which have been started as to the legality of their appropriation to the support of educational, charitable and similar institutions, which are peculiarly deserving of support from the locality immediately benefited.

The present law does not authorize Committees to borrow money for the construction of works of permanent utility. Such works, however urgently required, cannot therefore, in many instances, be undertaken, because the ordinary income is insufficient to meet the cost, and cannot be increased to the required amount without pressing unfairly and injuriously on the inhabitants. It is proposed to empower Committees to borrow money by debentures when the proposed works shall have received the sanction of the Local Government.

The powers of the Committees in dealing with nuisances are also susceptible of more careful definition and partial enlargement.

To accomplish these objects, and otherwise to enable the Local Government to supervise and improve municipal administration, the present Bill, which has in a great measure been framed on the model of Act No. XV of 1867, lately passed for the Panjáb, is now brought forward.

E. L. BRANDRETH.

Calcutta,
The 17th December 1867.

WHITLEY STOKES,

Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th January 1868 :—

No. 4 OF 1868.

PANJA'B TENANCY BILL.

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18. Ejectment of tenant having a right of occupancy.
19. Time of ejectment.
20. Compensation to ejected tenant for growing crops.
21. Loss of right of occupancy on ejectment.

Abandonment.

22. Loss of right of occupancy on abandonment. Abandonment, what.

Relinquishment.

23. Relinquishment of land by tenant.

Sub-leases.

24. Right to sub-let.
25. Loss of right of occupancy by non-receipt of produce.

PART V.

OF CERTAIN DISABILITIES WHICH MAY BE REMOVED BY PAYMENT OF COMPENSATION.

26. Right of land-owner to resume possession of leased land required for his own cultivation.
27. Right of tenant to alienate tenure.
Land-owner's right of pre-emption.
Right of tenant's alienee.
28. Removal of disability to plant or cut trees.

PART VI.

OF COMPENSATION FOR TENANTS' IMPROVEMENTS.

29. Rights as to improvements.
30. Enforcement of tenant's right to require or make improvements.
31. Tenant's right to compensation for improvements.
32. Compensation how made.
33. "Improvements" defined.

PART VII.

PROCEDURE.

34. Revenue Courts, what.
35. Revenue Courts to hear claims under certain sections.

A Bill to define and amend the law relating to the tenancy of land in the Panjáb.

WHEREAS it is expedient to define and amend the law relating to certain matters connected with the tenancy of land in the Panjáb; It is hereby enacted as follows :— Preamble.

PART I.

PRELIMINARY.

1. This Act may be called "The Panjáb Tenancy Act." Short title.

2. Nothing contained in this Act shall affect the operation of any agreement entered into between a land-owner and a tenant, or of any decree of Court under which a tenant holds. Saving of agreements between land-owners and tenants, and of decrees.

3. In this Act, unless there be something repugnant in the subject or context— Interpretation-clause.

"Land-owner" means any person entitled to receive rent, but does not include the Government, in cases where the Government is entitled only to the land-revenue, nor any mere assignee of land-revenue; "Land-owner."

"Tenant" means any occupant of land liable to pay rent therefor, who does not, at the date of the passing of this Act, possess both a heritable and a transferable interest in such land, and includes the person from whom the land may have been inherited, or otherwise legally acquired; "Tenant."

"Rent" means whatever is payable on account of the use or occupation of land; "Rent."

"Land" means land subject to a settlement, whether regular or summary, of land-revenue; "Land."

"Settlement Officer" means any officer employed in making or revising a regular settlement of land-revenue. "Settlement Officer."

PART II.

RIGHTS OF OCCUPANCY.

4. Every tenant who has at any time possessed proprietary rights in land continuously occupied by him, and who has lost those rights otherwise than by forfeiture to Government, shall be deemed to have a right of occupancy in such land. Tenant who has lost proprietary rights otherwise than by forfeiture to Government.

5. Every tenant whose name appears in the records of a regular settlement sanctioned by the Local Government prior to the passing of this Act, as having a right of occupancy in land which he has continuously occupied from the date of entering his name in such settlement, or who, if no such settlement has been made, shall have occupied the land continuously for a term commencing not less than twelve years prior to the first day of April 1849, shall, unless and until the contrary be proved, be presumed to have a right of occupancy in the land so occupied. Tenant whose name is in settlement records, or who has occupied continuously for certain period.

The land-owner may rebut the said presumption by showing—

(1.)—That the entry in the said records was made in violation of the rules laid down by the settlement officer, as set forth in the official report or the records of the settlement; or

(2.)—That the tenant has voluntarily admitted before any settlement officer, or before any other authorized to attest mutation of entries in the village record, that he is a tenant-at-will; or

(3.)—That within the thirty years immediately before the institution of a suit relating to the right of occupancy, other tenants of the same class and holding under similar circumstances in the same or in adjacent villages (excepting tenants specified in section three), have ordinarily been ejected from their holdings at the will of the land-owner; or

(4.)—That on any other grounds which may satisfy a Civil Court, the tenant is only a tenant-at-will.

Explanation.—If the tenant shall have voluntarily exchanged the land, or any portion of the land, formerly occupied by him, for other land belonging to the same land-owner, the land taken in exchange shall, for the purposes of this Act, be held to be subject to the same right of occupancy as the land given in exchange would have been subject to if the exchange had not taken place.

6. Any tenant who at a regular settlement sanctioned by the Local Government prior to the passing of this Act was not recorded as having a right of occupancy, shall, if in the opinion of the Court there is reason for believing that he would have been so recorded if he had preferred his claim at the settlement, have the same rights and be subject to the same liabilities as other tenants who were recorded in the same settlement as having rights of occupancy. When tenants not recorded as having right of occupancy shall have same rights as other tenants.

7. No tenant-at-will shall be deemed to acquire a right of occupancy by mere lapse of time. No right of occupancy acquired by mere lapse of time.

PART III.

OF RENT.

1.—*Enhancement.*

8. Every tenant having a right of occupancy shall be liable to have his rent enhanced; but the rent of no such tenant shall be enhanced otherwise than in execution of a decree of Court made in accordance with the following provisions, (that is to say) :— Liability to enhancement of rent.

(1.)—In no case shall the rent payable by the tenant, be more than eighty-five per cent. of the average annual net produce which, in the opinion of the Court, the land is capable of yielding during a period of five years from the date of suit; and

(2.)—The rent payable by the tenant shall not exceed seventy-five per cent. of such net produce, if before the institution of a suit for enhancement or the regular settlement he did not pay rent at any higher rate than that of the land-revenue.

Explanation.—These rates are laid down on the assumption that the land-revenue and all extra cesses, such as Road Fund, Lumberdárs' fees, Patwáris' fees, School Fund, district dák cess, and the like, are payable by the land-owner. If the land-revenue or any of the said cesses is payable by the tenant, the rate to which his rent may be enhanced shall be reduced by the amount so payable.

9. After a decree shall have been passed in accordance with section eight, no suit shall lie for re-enhancement of the rent until the expiration of five years from the date of such decree, unless—

Suit for re-enhancement.

(1.)—A general revision of settlement shall have taken place in the meantime; or

(2.)—The quantity of land held by the tenant shall be ascertained to be greater than the quantity for which he has paid rent previously to the institution of the suit; or

(3.)—The productive power of the land shall have been increased by improvements of the description mentioned in section thirty-three effected at the sole expense of the land-owner.

2.—*Rent payable by Tenant-at-will.*

10. Every tenant-at-will shall pay such rent as may be agreed upon between him and the land-owner; or, if no such agreement has been made, such rent as was payable for the land in the last preceding year.

Rent payable by tenant-at-will.

3.—*Abatement of Rent.*

11. Every tenant having a right of occupancy shall be entitled to claim abatement of the rent previously paid by him on either of the following grounds, and on no others:

Grounds of right to abatement.

(1).—That the area of the land has been diminished by diluvion or otherwise, or proved to be less than the quantity for which rent has been previously paid by him; or

(2).—That the productive powers of the land have been decreased by any cause beyond the control of the tenant.

4.—*Remission of Rent.*

12. Notwithstanding anything contained in section ten or section eleven, it shall be lawful for the Court, in making a decree for an arrear of rent, to allow such remission from the rent payable by any tenant as may appear equitable, if the area of the land in the occupation of such tenant be diminished by diluvion or otherwise, or if the produce of such land has been diminished by drought or hail, or other calamity beyond the control of the tenant, to such an extent that the full amount of rent payable by such tenant cannot, in the opinion of the Court, be equitably decreed.

When Court may allow remission from rent.

5.—*Rent in Kind.*

13. No commutation of rent in kind into rent in money shall take place without the consent of the land-owner; and no commutation of rent in money into rent in kind shall take place without the consent of both the land-owner and the tenant.

Commutation of rent in kind.

14. Whenever rent is taken by division of the produce in kind, or by estimate or appraisement of the standing crop, or other procedure of a similar nature, requiring the presence of the person entitled to the rent and of the cultivator either personally or by their recognized agents, if either party shall neglect to be present at the proper period, or if a dispute shall arise between the parties regarding such division, estimate or appraisement, either party may present an application to the Court requesting that a suitable person be deputed to make the division, estimate or appraisement.

Division and appraisement of produce taken for rent.

15. On receiving such application, the Court shall issue a written notice to the other party requiring him to attend on the date and at the place specified in the notice, and shall depute a suitable person before whom the division, estimate or appraisement shall be made. The award of such person in respect of the division, estimate or appraisement shall be final, unless within three months from the date thereof either party shall institute a suit in the Civil Court to set it aside.

Procedure in case of dispute.

PART IV.

Of Ejectment, Abandonment, Relinquishment, Sub-leases.

Ejectment.

16. Subject to the provisions contained in sections sixteen, seventeen and eighteen, every tenant-at-will shall be liable to be ejected from the land in his occupancy, and every tenant having a right of occupancy, from whom an arrear of rent is due, shall be liable to be ejected from the land in respect of which the arrear is due.

Ejectment of tenants-at-will and tenants having right of occupancy.

17. No tenant-at-will from whom no arrear of rent is due shall be ejected from the land in his occupancy, unless he shall have received notice of the land-owner's intention to eject him, and such notice shall have been recorded by the Patwárí, or a written notice put up in some conspicuous place in the village in which the land is situate, at the time fixed in the village administration paper for such notices to be given, or if no such time be so fixed, on or before the first day of May in any year after the passing of this Act.

Tenant-at-will not liable to ejectment without notice.

18. No tenant having a right of occupancy shall be ejected otherwise than in execution of a decree for ejectment, and such decree shall not be made unless at the date of the decree, a decree against such tenant for an arrear of rent in respect of the land from which the land-owner desires to eject him shall have remained unsatisfied for fifteen days or upwards.

Ejectment of tenant having a right of occupancy.

19. No tenant shall, whether in execution of a decree or otherwise, be ejected from the land occupied by him, except at such time as may have been fixed in that behalf in the village administration paper; or, if no such time has been fixed, except between the first day of May and the fifteenth day of June in any year after the passing of this Act: Provided that, if, while his rent is in arrear, he has failed to cultivate the land for which the arrear is due, in accordance with the terms on which he holds it, he may be ejected therefrom at any time.

Time of ejectment.

20. Any tenant ejected in accordance with the provisions of this Act, shall be entitled to receive from the land-owner the value of any growing crops or other ungathered products of the earth belonging to such tenant and being on the land at the time of such ejectment.

Compensation to ejected tenant for growing crops.

21. If a tenant having a right of occupancy be ejected in accordance with the provisions of section seventeen from the land in which he possesses such right, he shall lose his right of occupancy in such land.

Loss of right of occupancy on ejectment.

Abandonment.

22. If a tenant having a right of occupancy abandon the land in his occupancy, he shall lose his right of occupancy in such land.

Loss of right of occupancy on abandonment.

Omission both to cultivate and to pay rent or to make provision for both cultivation and payment of rent for twelve months, shall be held to be abandonment within the meaning of this section.

Abandonment, what.

Relinquishment.

23. Every tenant shall continue liable for the rent of the land occupied by him, unless at the time fixed in that behalf in the village administration paper, or, if no such time be fixed, on or before the fifteenth day of May in any year after the passing of this Act, he shall give notice to the land-owner of his intention to relinquish such land, or unless such land shall have been let to any other person by the land-owner.

Relinquishment of land by tenant.

Sub-leases.

24. Any tenant having a right of occupancy may sub-let, or otherwise temporarily provide for the cultivation of his land, whenever for any sufficient reason he is unable to cultivate it himself.

Right to sub-let.

25. Provided that the tenant shall lose his right of occupancy, if it appear that, for a period of more than three years, neither the tenant nor his heir has received any portion of the produce of the land.

Loss of right of occupancy by non-receipt of produce.

PART V.

Of certain disabilities which may be removed by payment of compensation.

26. Any land-owner proving to the satisfaction of the Court that the quantity of land in his possession is insufficient for the support of himself and his household, may, on payment of the market-value of the land, be entitled to require a surrender of as much of the land of any tenant having a right of occupancy subordinate to him (the land-owner) as shall, when added to the land already in the land-owner's possession, be sufficient in the opinion of the Court for the support of himself and his household: Provided that, at the option of the tenant, the land-owner shall be required to take at the market-value either such additional quantity only, or the whole of the land occupied by the tenant.

Right of land-owner to resume possession of leased land required for his own cultivation.

27. Any tenant having a right of occupancy in any land, and having an heir entitled to succeed to such land, shall have power, subject to any restrictions imposed on the disposition of immoveable property generally by law or local usage, to alienate his tenure on payment to the land-owner of a sum of ten per cent. of the market-value; provided that in every such case the tenure shall be offered for sale in the first instance to the land-owner at the market-value less ten per centum, and shall not be sold to any other person unless the land-owner shall for the space of one month refuse or neglect to complete the purchase.

Right of tenant to alienate tenure.

Land-owner's right of pre-emption.

Every person to whom a tenure shall be alienated under this section, shall be deemed to have the same rights and to be subject to the same liabilities as the tenant making the alienation.

Right of tenant's alienee.

28. Any tenant having a right of occupancy, but disentitled to plant or cut down, remove and dispose of trees or timber planted by himself or of spontaneous growth, on the land in his occupation, shall, on tendering to the land-owner such compensation as the Court shall think reasonable, become entitled to plant and cut down, remove and dispose of any such trees or timber as aforesaid. Provided that nothing herein contained shall be deemed to authorize the tenant to plant trees so as to diminish the amount of rent which he may from time to time be liable to pay in kind.

Removal of disability to plant or cut trees.

PART VI.

Of Compensation for Tenants' Improvements.

29. The land-owner may make improvements on the land in the occupation of any tenant; and any tenant may with the previous permission of the land-owner make improvements on such land: Provided that the land-owner shall be deem-

Rights as to improvements.

ed to have given such permission in every case where, being cognizant of the improvements while they were being made, he did not expressly prohibit them.

30. Any tenant having a right of occupancy may require the land-owner either to make the improvements or to give the tenant permission to make them. If the land-owner refuse to make or neglect to commence and within a reasonable time to complete the improvements required of him, or to give the tenant permission to make them, the tenant may, on satisfying the Court that such improvements or any of them are or is desirable, obtain an order authorizing him to effect them or it himself.

Enforcement of tenant's right to require or make improvements.

31. If any tenant shall have made improvements on the land in his occupation in accordance with the conditions mentioned in sections twenty-nine and thirty, and if the land-owner ejects or brings a suit to eject or to enhance the rent of such tenant, the tenant shall be entitled to compensation for the outlay, in money or labour or both, in making such improvements, which shall have been effected by him, within twenty years next before such ejectment or the institution of such suit as aforesaid.

Tenant's right to compensation for improvements.

32. Such compensation shall, in case the tenant be ejected or the land-owner sue to eject him, be made by payment in money; and in case the land-owner sue to enhance the rent within twenty years after the date of effecting any such improvement, the Court in making a decree in his favour shall not take into consideration the increase of the value of the land which may reasonably be attributed to such improvement: Provided that, in estimating the amount of the compensation, regard shall be had to any benefit derived by the tenant from his having been allowed to hold at a rate of rent more favourable than the rate at which he otherwise would have held.

Compensation how made.

33. The word "improvements," as used in sections twenty-nine, thirty, thirty-one and thirty-two, means works by which the annual letting value of the land has been, and, at the time of demanding compensation, continues to be, increased, and shall comprise—

"Improvements" defined.

1st.—The construction of wells and of works for the storage of water, for applying water for irrigation, for drainage, and for protection against floods; the reclaiming and clearing of waste lands and jungles; and other works of a like nature;

2nd.—The renewal or re-construction of any of the foregoing works, or such alterations therein or additions thereto as are not required for maintaining the same, and which increase durably their value.

PART VII.

PROCEDURE.

34. For the purposes of this Act, the Revenue Courts shall be the several Courts mentioned in section four of the Panjáb Courts' Act, 1865, holding sittings on the revenue side, other than Courts of Small Causes; but instead of the Chief Court of the Panjáb, the final Court of appeal shall be the Court of the Financial Commissioner of the Panjáb. The Court of the Settlement Officer shall also for the purposes of this Act be deemed to be a Revenue Court. All the provisions of the said Act and of Act No. XXVII of 1867 (*to empower Deputy Commissioners in the Central Provinces, the Panjáb, Oudh and the Jhánsí Division to distribute the business in subordinate Courts*) shall, so far as they are applicable, apply to the Revenue Courts.

Revenue Courts, what.

35. Claims under sections eight, nine, thirteen, fourteen, fifteen, twenty-six, twenty-seven and twenty-eight shall, unless otherwise provided for, be heard in the Revenue Courts. The rules relating to civil procedure for the time being in force in the Panjáb shall, so far as they are applicable, apply to all suits brought before the Revenue Courts under this Act.

Revenue Courts to hear claims under certain sections.

STATEMENT OF OBJECTS AND REASONS.

No Act at present exists to provide for the fixing or enhancing of the rent of land in the Panjáb, or for dealing with the claims of tenants to rights of occupancy and with other matters relating to the tenancy of land. Acts for these purposes are in existence, which apply to Bengal and the North-Western Provinces, and a Bill on the same subject for the Province of Oudh has recently been introduced in the Council. An enactment for the regulation of these matters is no less required for the Panjáb. Whatever appeared applicable to the requirements of the Panjáb, in the North-West Provinces' Acts (Nos. X of 1859 and XIV of 1863) and the Oudh Bill, has been adopted in the present draft, but other provisions, differing in some very material respects from the provisions made for these Provinces, have been introduced where they appear to be required by the different circumstances of the Panjáb. Perhaps the most important point in which this Bill differs from Act No. X of 1859 is that, whereas by that Act tenants who have cultivated for twelve years are deemed to have rights of occupancy in the land so cultivated, under this Bill mere length of possession confers no right of occupancy on the tenant, but only creates a rebuttable presumption of such a right, if he has been entered in the settlement record as having a right of occupancy, or if he has occupied his land for a period of twelve years before the annexation of the Panjáb; and mere length of possession under other circumstances creates no presumption of a right of occupancy in favour of the tenant.

I propose that this Bill be published for six or seven weeks before I move to pass it. There are so many experienced officers in the Panjáb, able to judge of the merits of the Bill, that I trust I shall, in this interval, receive from them valuable suggestions in regard to all the points on which it may require amendment.

E. L. BRANDRETH.

CALCUTTA,
The 30th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 3rd January 1868, and is hereby promulgated for general information:—

ACT NO. I OF 1868.

An Act for shortening the language used in Acts of the Governor General of India in Council and for other purposes.

WHEREAS it is expedient to shorten the language used in Acts made by the Governor General of India in Council, and to make certain provisions relating to such Acts; It is hereby enacted as follows:—

Preamble.

1. This Act may be cited as "The General Clauses' Act, 1868."

Short title.

2. In this Act and in all Acts made by the Governor General of India in Council after this Act shall have come into operation,—unless there be something repugnant in the subject or context,—

Interpretation clause.

(1.) Words importing the masculine gender shall be taken to include females;

Gender.

(2.) Words in the singular shall include the plural, and *vice versâ;*

Number.

(3.) "Person" shall include any company, or association, or body of individuals whether incorporated or not;

"Person."

(4.) "Year" and "month" shall respectively mean a year and month reckoned according to the British calendar;

"Year" and "month."

(5.) "Immoveable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth;

"Immoveable property."

(6.) "Moveable property" shall mean property of every description, except immoveable property;

"Moveable property."

(7.) "Her Majesty" shall include Her heirs and successors to the Crown;

"Her Majesty."

(8.) "British India" shall mean the territories for the time being vested in Her Majesty by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better government of India*), other than the settlement of Prince of Wales' Island, Singapore and Malacca;

"British India."

(9.) "Government of India" shall denote the Governor General of India in Council; or, during the absence of the Governor General of India from his Council, the President in Council, or the Governor General of India alone, as regards the powers which may be lawfully exercised by them or him respectively;

"Government of India."

(10.) "Local Government" shall mean the person authorized by law to administer executive government in the part of British India in which the Act containing such expression shall operate, and shall include a Chief Commissioner;

"Local Government."

(11.) "High Court" shall mean the highest Civil Court of appeal in such part;

"High Court."

(12.) "District Judge" shall mean the Judge of a principal Civil Court of original jurisdiction; but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction;

"District Judge."

(13.) "Magistrate" shall include all persons exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure;

"Magistrate."

(14.) "Barrister" shall mean a barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland;

"Barrister."

(15.) "Section" shall denote a section of the Act in which the word occurs;

"Section."

(16.) "Will" shall include a codicil and every writing making a voluntary posthumous distribution of property;

"Will."

(17.) "Oath," "swear" and "affidavit" shall include affirmation, declaration, affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing;

"Oath," "swear" and "affidavit."

(18.) "Imprisonment" shall mean imprisonment of either description as defined in the Indian Penal Code;

"Imprisonment."

(19.) And in the case of any one whose personal law permits adoption, "son" shall include an adopted son, and "father" an adoptive father.

"Son." "Father."

3. In all Acts made by the Governor General of India in Council after this Act shall have come into operation :—

Revival of repealed enactments.

(1.) For the purpose of reviving, either wholly or partially, a Statute, Act or Regulation repealed, it shall be necessary expressly to state such purpose;

Commencement of time.

(2.) For the purpose of excluding the first in a series of days or any other period of time, it shall be sufficient to use the word "from;"

Termination of time.

(3.) For the purpose of including the last in a series of days or any other period of time, it shall be sufficient to use the word "to;"

Official chiefs and subordinates.

(4.) For the purpose of expressing that a law relative to the chief or superior of an office, shall apply to the deputies or subordinates lawfully executing the duties of such office in the place of their superior, it shall be sufficient to prescribe the duty of the superior;

Successors.

(5.) For the purpose of indicating the relation of a law to the successors of any functionaries, or of corporations having perpetual succession, it shall be sufficient to express its relation to the functionaries or corporations; and

Substitution of functionaries.

(6.) For the purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, it shall be sufficient to mention the official title of the officer at present executing such functions, or that of the officer by whom the functions are commonly executed.

Duty may be taken *pro rata*.

4. Whenever by any Act or Regulation now in force or hereafter to be in force, any duty of customs or excise or in the nature thereof is leviable on any given quantity by weight, measure or value of any goods or merchandize, a like duty shall be leviable according to the same rate on any greater or less quantity.

Recovery of fines.

5. The provisions of sections sixty-three to seventy, both inclusive, of the Indian Penal Code, and of section sixty-one of the Code of Criminal Procedure, shall apply to all fines imposed under the authority of any Act hereafter to be passed, unless such Act shall contain an express provision to the contrary.

Matters done under an enactment before its repeal to be unaffected.

6. The repeal of any Statute, Act or Regulation, shall not affect anything done or any offence committed, or any fine or penalty incurred, or any proceedings commenced before the repealing Act shall have come into operation.

Judicial notice to be taken of Acts.

7. All Courts of Justice, whether exercising civil or any other jurisdiction, and all persons having by law or consent of parties authority to receive evidence, shall take judicial notice of all Acts and Regulations heretofore made, or hereafter to be made, by the Governor General of India in Council, the Governor of Madras in Council, the Governor of Bombay in Council and the Lieutenant Governor of Bengal in Council, or by the like authority in other parts of British India, whether the same be of a public or of a private nature.

Recital to be *primâ facie* evidence of truth of fact recited.

8. Any recital contained in any Act of the Governor General of India in Council heretofore made or hereafter to be made, shall be deemed by all such Courts and persons to be *primâ facie* evidence of the truth of the fact recited.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 11th January 1868.

No. 166.

The under-mentioned Gentleman appointed by the Secretary of State for India a Member of Her Majesty's Civil Service on the Bengal Establishment has reported his arrival in India :—

James Augustine Marcel.

The 14th January 1868.

No. 188.

The Governor General in Council is pleased to re-attach to the North-Western Provinces, the Punjab, and Oude, Mr. Charles Grant, Junior, of the Civil Service, who returned from furlough on the 25th ultimo.

No. 203.

His Excellency the Governor General in Council is pleased to accept the resignation of the Hon'ble Sir George U. Yule, C. B., K. C. S. I., (consequent on his departure from India) of his seat as an Ordinary Member of the Council of the Governor General.

His Excellency the Governor General in Council is pleased to permit the Hon'ble Sir George U. Yule, C. B., K. C. S. I., to resign the Civil Service from the 1st instant.

The 17th January 1868.

No. 246.

The leave of absence on furlough granted to Mr. Edward Waterfield, B. C. S., on the 22nd of April 1867, is extended from eighteen months to three years.

Judicial.

The 15th January 1868.

No. 73.

Mr. R. McLeod, Extra Assistant Commissioner, British Burmah, is invested with the powers of a Subordinate Magistrate of the 2nd Class described in Section 22 of Act XXV of 1861.

Mr. E. Richardson, Extra Assistant Commissioner, British Burmah, is invested with the powers of a Subordinate Magistrate of the 1st Class described in Section 22 of Act XXV of 1861.

No. 75.

The Hon'ble C. P. Hobhouse took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the 3rd instant.

The 16th January 1868.

No 94.

The Hon'ble E. Jackson, a Puisne Judge of the High Court of Judicature at Fort William in Bengal, returned to the Presidency on the 28th ultimo.

No. 97.

The following Rules and Regulations for the conduct of their Officers and Servants were made by the Scinde Railway Company, under Section 29 of Act XVIII of 1854, and were on the 11th June 1867 allowed by the Governor General in Council. They are now republished as so allowed by order of the Government for the information of all persons concerned :—

General Rules and Regulations for the Sindh Railway made in conformity with Section XXIX of Act XVIII of 1854, entitled "An Act relating to Railways in India," and approved of by the Governor General of India in Council.

SECTION I.

GENERAL REGULATIONS RELATING TO CONSTRUCTION AND MANAGEMENT.

1. Every Line of Railway intended to be worked by Engine power, for the conveyance of Passengers, shall be provided with an Electric Telegraph.

2. Trains moving in opposite directions shall invariably pass each other at the Stations, and no Engine, with or without a Train, shall be permitted to leave one Station for another until it shall have been ascertained, by means of the Electric Telegraph, that the Line between those two Stations is clear of Engines and Trains, and of all impediments, so far as can be known.

This Rule is not intended to prevent an Engine being sent cautiously along the Line, to assist a Train disabled by accident

NOTE.—The first two lines of Rule 2 are applicable only to the single Line of Railway.

3. No Special Train, or Pilot Engine, shall leave a Station or pass along a Railway unless previous notice shall have been sent by Electric Telegraph, and shall have been acknowledged at every Station throughout the distance to which such Engine or Train is intended to proceed. Special Trains shall be subject to the Rules prescribed in the preceding Clause, and the utmost caution shall be used whenever such Trains are run.

4. No Train shall be allowed to move from any Station unless it be provided with efficient means of communication, whilst in motion, between the Engine-driver and the Guard, or other Officer in charge of the Train, reciprocally.

5. To enable the Driver to draw the attention of the Guard, each Engine, in addition to the usual shrill Steam Whistle, shall be furnished with a deep-toned Guard's Whistle, and this Guard's Whistle shall never be sounded except for the purpose of attracting the attention of the Guard.

6. To enable the Guard to call the attention of the Driver, on some convenient part of each Tender shall be suspended a Bell, with a lever arm, to which shall be attached a cord, passing through spring brackets fixed on the top or along the sides of all the carriages in the Train, and terminating in the Guard's Van. No Carriage, Truck, or Horse-box, shall be attached to a Passenger Train unless it be provided with brackets to carry the cord abovementioned. When the Guard may have occasion to call the attention of the Engine-driver, he will pull the cord and sound the Bell.

7. No Passenger Train shall be allowed to move from any Station unless it be provided with an apparatus by which the Guard in charge can communicate with, and make his way to, any and every Carriage in the Train; to afford the means of such communication, every Carriage, Van, or Horse-box, forming part of a Passenger Train, shall be provided with foot-boards, and with hand-rails or hold-fasts, attached to the sides of the Carriages, for the security of persons passing along the foot-boards. The foot-boards shall be not less than eight (8) inches broad, and shall extend the whole length of the frame of the Carriage, terminating evenly with the ends of the Buffers when pressed home.

8. Gates at Level Crossings shall be constructed to close across the public roads, and shall not close across the Line of Railway, except on great thoroughfares, or under special sanction of Government.

9. In part of every Train for the conveyance of Passengers, there shall be a loaded Van or Truck interposed between the Tender of the Engine and the first Passenger Carriage.

10. No Locomotive Engine shall, on any account, be employed to push a Train from behind, except in "shunting" from a Main Line to a Siding, or in the event of an accidental obstruction obliging a Train to return to the nearest Station.

11. No Train shall be despatched from any Station without a Break-carriage, and one or more

Guards, and all the necessary Lamps; and in addition to these a Native Travelling Porter shall be attached to each Passenger Train.

12. The Station Lamps shall be lighted as soon as it becomes dusk, and during the twilight both the Day and Night Signals shall be used. The Signal Lamps shall not be put out in the morning until broad daylight.

13. No Engine shall be driven Tenderforemost on the Main Line (unless when shunting) into a Siding, without the written order of the Locomotive Superintendent, for which he will be held responsible, or from unavoidable necessity which the Engine-driver will be required to establish.

14. No Engine, Carriage, or Waggon, shall cross or "shunt" on or from the Main Line, until the proper Signal has been sent back or exhibited both up and down the Line.

15. The Statistics of Traffic shall be recorded in the fullest detail, and on a uniform system. A complete set of Forms will hereafter be prescribed for general adoption.

SECTION II.

REGULATIONS GENERALLY APPLICABLE TO THE SERVANTS OF THE COMPANY.

1. Each person is to devote himself exclusively to the Company's service, attending at such hours as may be appointed, and residing wherever he may be required.

2. He is to obey promptly all instructions he may receive from persons placed in authority over him by the Directors, and must strictly conform to all their orders, in addition to the General Rules and Regulations which may be furnished.

3. He must not quit the service without having given one month's previous notice in writing of his intention, excepting such servants as have special agreements to the contrary. In case of his quitting without such notice, all claim for pay due will be forfeited, and in addition to the forfeiture of his pay, he will be liable to punishment at the discretion of the Magistrate of the District for a breach of his contract as a Servant. Salaries and wages of the Railway Establishments will be kept in arrears not less than fifteen days.

4. He will be subject to immediate dismissal for disobedience of orders, negligence, misconduct or incompetency, or for any neglect of these Regulations, and will be held liable for all damages occasioned by misconduct or negligence. The pay of each man will always include his services during all such hours, whether early or late, as may be determined from time to time by his Foreman, and which hours will be so arranged as to give each man a fair average day's work.

5. No instance of intoxication on duty will ever be overlooked; and besides being dismissed, the offender will be liable to fine or imprisonment by the Magistrates of the Districts.

6. The first and most important duty of all the Company's Officers and Servants is to provide for the public safety; to prevent any obstruction on the Main Line which can be avoided, and to remove it instantly should it occur; to take special care at all times that the "Danger" Signals, as hereafter denoted, are properly worked; to protect Trains standing on the Line, and that Signals are shown in sufficient time to warn all parties of the obstruction before any Engine, Carriage, Waggon, Truck, Horse-box, or other vehicle or other obstruction, be placed on or crossed over the Main Line, and also during the time that impediments (of any description) to the safe passage of Trains may exist.

7. In order to secure the observance of this Rule, it is required that the Clerk or person in charge of any Station or Siding, as well as the Signal-man, shall be first apprized verbally by any servant of the Company whose duty it may be to remove any Engine, Carriage, Waggon, Truck, or any thing which may obstruct the passage of the Trains into or across the Main Line, that he is about to do so; and the person in charge of such Station or place shall thereupon personally attend to that business in order to see that the proper Signals of Danger have been shown; and he shall attend to this duty until the Line shall again be quite clear or unobstructed.

8. The responsibility of any other servant of the Company than those specified in the last Rule is no way lessened by it, and all persons whose duty calls them to assist, or who are present on any such occasion as those specified above, will be held individually responsible for the protection of the Engine or Train from interruption or Danger, and for keeping the Line clear and the Signals properly shown.

9. The conduct of all the servants of the Company is to be regulated by a prompt, civil, courteous, and obliging attention to every person with whom they may have intercourse. They must at all times make full and satisfactory answers to all enquiries, and invariably give their names and occupations to persons who may require to know them; and any rudeness, incivility, or want of proper attention to passengers will meet with instant dismissal.

10. Every person, except such as are properly authorised, is strictly forbidden to receive money on the Company's account, and no money or gratuity in the shape of fee, reward, or remuneration, is allowed to be taken from the passengers or other persons by any servant of the Company, under any pretence whatever, even though the regulated hours of duty shall have expired. Any servant receiving any gratuity will be immediately dismissed from the service.

11. Swearing and immoral and indecorous language are strictly prohibited, and also violent altercation and threats.

12. The Company reserve the right to deduct from the pay of their servants such sums as may be awarded as fines for neglect of duty, which will be appropriated to a Sick Fund, or to such other purpose as the Directors may think fit.

13. No person is allowed, under any circumstances, to absent himself from his duty, without permission from the head of his department.

14. Smoking is strictly prohibited in the Carriages and in all parts of the Company's premises; the use of Beer and Spirituous Liquors is in like manner forbidden, except in the Refreshment Rooms or other places set apart for that purpose.

15. No person, except he be in the service of the Company, is allowed to walk along any part of the Railway, without a written license from the Resident Engineer or the head of the Executive Department.

16. Any person having occasion to walk along the Railway is to walk clear of the Rails altogether, unless his duty should require him to pass between them. Any person who may be obliged to walk through a Tunnel is to keep close to the wall on his right hand.

17. In case of accident or obstruction to the Train, the safety of the passengers must be deemed of the greatest importance. The most prompt mode of communicating the circumstance to the next Station and to Head Quarters must be adopted, and all possible assistance may be demanded from, and must be promptly rendered by any Servant of the Company whose services may be of use under such circumstances.

18. Every person receiving uniform must wear it on duty clean and neat, and if any article of dress, tools, or other things provided by the Company, shall have been improperly used or damaged, the person receiving it will be required to make it good. On leaving the Company's service each article of dress, tools, or other things which have been supplied, must be delivered up.

19. Every Servant of the Company is required to report immediately to his superior Officer any infringement of the Rules and Regulations which may come to his knowledge.

20. The Book of Rules in English is to be kept in the possession of every Engineman, Fireman, Guard, Switchman, Policeman, Plate-layer, Gauger, and Foreman, and such other Servants understanding English to whom it may be delivered; and any such Servant found without one will be fined by the head of his department such a sum as he may think proper. It must be produced when required, and if defaced or torn, a new one will be supplied at the cost of the owner; and any person who may have lost his copy of the Rules is required immediately to apply to the head of his department for another. All Servants of the Company whose duty renders them in any degree responsible for the safety of the passengers, the Company's property or that of their fellow-servants, must be thoroughly and perfectly conversant with all the Rules contained in this Book, their special attention being directed to those which refer to their own particular duties; and in every case, where the assistance is required of persons who are not conversant with all such Rules, these persons must be strictly prohibited from doing any act or work on or within ten feet of the Main Line except in the presence of, and under the immediate directions of, some Officer or Servant who is perfectly conversant with all the Rules and Regulations of the Company.

21. Each Native subordinate who may be unacquainted with the English language will be provided with a translation into his own tongue of these Rules, or of the Section relating to his peculiar duties. He will be required to make himself thoroughly acquainted with its contents, to carry it about with him, to produce it when called upon to do so, and if lost, to take the measures for replacing it prescribed in the foregoing Clause.

22. Any articles found by any of the Company's Servants in any of the Carriages, or at a Station, or on any other part of the Company's property, must be immediately sent to the person in charge of the nearest Station, by whom it is to be forwarded to the Traffic Manager's Office for registration; any breach of this Rule will be visited with severe punishment.

23. Should any Servant think himself aggrieved, he may memorialize the Board, or their Agent in India, but in every such case the Memorial must be sent through the head of his department.

24. When any accident occurs on any part of the Line, it must be immediately reported to the nearest Station Master or Station Clerk, and as soon as possible to the Locomotive Superintendent.

25. Every Servant of the Company is specially invited to communicate to his superior Officer anything calculated to promote the interests of the Company or the safety and convenience of the public.

26. Reports or other communications are, if practicable, to be made in writing; verbal messages are strictly prohibited, except in cases where writing materials are not procurable.

SECTION III.

SIGNALS.

Red is a Signal of **Danger**—'**Stop.**'

Green is a Signal of **Caution**—'**Proceed Slowly.**'

White is a Signal of **All Right**—'**Go on.**'

The Signals will be made by Flags in the day-time and by Lamps at night.

In addition to this, any Signal, or the arm waved violently, denotes "Danger," and the necessity of stopping immediately.

SECTION IV.

HAND SIGNALS BY DAY.

When the Line is clear, or nothing to impede the progress of any Engine or Train, the Policeman will stand erect, with his Flag in hand, thus—



2. If it is necessary to proceed with **Caution**, the **Green** Flag will be elevated, thus—



Or in absence of the Flag, one arm will be held up, thus—



3. If it be necessary to proceed with **Caution** from any defect in the Road or Rails, the **Green Flag** will be depressed, thus—



4. If required to **Stop**, the **Red** Flag will be shown, and waved to and fro, the policeman facing the Engine.



Or in the absence of a Flag, by both arms being held up, thus—



5. Engine Drivers seeing a **Red Signal**, whether it be Flag, Lamp, or any other contrivance, are required, under all circumstances, and without exception, to **Stop** their Engines **as soon as possible**.

6. As soon as the Engine passes, the Policeman will bring his flag to his shoulder.

SECTION V.

DETONATING SIGNALS.

1. Detonating Signals are to be used in addition to the regular Day and Night Signals, in cases of fog, obstructions or obstacles; a supply of not less than twelve shall be kept at each Station, in a place known to all Servants, so that they may be obtainable at all times. These Signals are to be placed on the Rail (lable upwards) by binding the lead clip round the upper flange of the Rail. When the Engine passes over the Signal, it explodes with a loud report, when the Engine-man must instantly stop: and the Guard or Fireman must immediately protect the Train by going back and placing one of these every **100 yards**, for a distance of **one quarter of a mile**, the Train may then proceed slowly to the place of obstruction. When the occasion for using them has passed by (by the removal of any obstacle or otherwise) the Signals must be removed from the Rail.

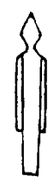
SECTION VI.

SEMAPHORE SIGNALS.

1. The Signals are constructed with either one or two Semaphore Arms.

2. The Signal is invariably made on the left-hand side of the Post as seen by an approaching Engine-driver.

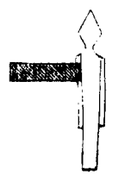
3. **All Right** is indicated by the left-hand side of the Post being clear, the arm being within the Post, thus—



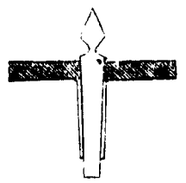
4. The **Caution** Signal, to slacken speed, is shown by the Semaphore Arm on the left-hand side being raised to an angle of 45 degrees, thus: which must always be kept up for 15 minutes after a Train or Engine has passed.



5. The **Danger** Signal, to stop, is shown by the Arm being raised to the horizontal position, thus: which must be always kept up, and only turned off to allow a Train to pass, after which it must be immediately turned on again



6. When the two Arms are raised horizontally, both Lines are obstructed.



SECTION VII.

FIXED SIGNALS BY NIGHT.

1. The **All Right** Signal is shown by the **White Light**.

2. The **Caution** Signal is shown by the **Green Light**.

3. The **Danger** Signal by the **Red Light** must always be shown, and is to be turned off only to allow an Engine or Train to pass.

SECTION VIII.

TRAIN SIGNALS.

1. Every Engine with a Train between sunset and sunrise shall carry one white Head Lamp in front of the Smoke-box, and one Red Head Lamp on the Buffer Plank.

2. Every Train after sunset shall carry three Red Tail Lights, namely, one Tail and two Side Lamps.

3. An Engine travelling without a Train between sunset and sunrise must, in addition to the usual white and Red Head Lamps, carry two Red Tail Lights, namely, one Tail and one Side Lamp on the Tender.

4. A Red Board or Flag by *Day* or an *Extra* Tail Lamp by *Night*, hung at the back of an Engine or Train, denotes that an *Extra* Train is to follow, and care must be taken to attach such Board or Lamp to any Train starting from a Station where notice has been given of an *Extra* Train or Engine to follow.

5. The Guard of the Train is responsible for attaching the Tail Lamps to the last Carriage or waggon, and the Engine driver and Firemen for placing the Lamps on the Engine. When a Carriage is detached at a junction or Station, the Guard must see that the Tail Lights are removed, and re-attached to the Train.

6. All Head or Tail Signals must be examined wherever the Train Stops, and in the event of the Engine or Train being brought to a stand on the Main Line from any cause, care must be taken that no one stand before the Lamps, so as to prevent their being seen.

SECTION IX.

STATION SIGNALS.

1. When the Line is single, the "Danger" Signal on both sides of the Station must be always kept "on," and only turned off to allow a Train to come up to the Platform, after which it must be turned on again. Should a second Train arrive from either direction, the Pointsman having given his Signal, the "Danger" Signals shall be turned off, until the newly-arrived Train shall have passed the Points to the Main Line, where it will remain protected by the two "Danger" Signals until the Train at the Platform has moved out. The Train on the Main Line will then "shunt" or back to the Points, and be passed to the Platform.

2. Every Train and Engine will stop at all the Stations, or will only be allowed to pass when the Signal "All Right" is shown.

SECTION X.

JUNCTION SIGNALS.

1. At the junction of two Lines of Railway, separate Signal Posts will be provided for each.

2. All the Signals at Junctions must be kept to show "Danger," except when an Engine or Train approaches which it is not necessary to stop, in which case the Signal on the Line in which such Engine or Train is coming must be lowered to "Caution"; all the other Signals being kept at "Danger." Engines or Trains on the Main Line must have the preference of, and be allowed to proceed before any Engine or Train on the Branch Line. The Signals at Junctions must never, on any account, be lowered below "Caution," and after the passing of any Engine or Train they must be kept at "Danger," and only moved from this position to allow Engines or Trains to pass.

3. If any Signal is out of order, it must be immediately reported to the Traffic Manager.

SECTION XI.

STATION MASTERS OR CLERKS IN CHARGE OF STATIONS.

1. Station Masters will receive orders from and report to the Traffic Manager. Clerks in charge of Stations will be under the immediate orders of the Traffic Manager, or under those of a neighbouring Station Master, as may be ordered in each case.

2. Every Officer in charge of a Station has control over all the Servants of the Railway Company attached to the Station, or to the points and Signals connected with it.

3. It will be the special duty of every Officer in charge of a Station to attend to the arrival, despatch, and departure of Trains, and when he has ascertained that the work of the Station is performed, that the Passengers have entered the Carriages, and that the time as pointed in the Time Table has arrived for the departure of the

Train, will have the Hand Bell rung as a signal to the Guard to proceed. He will be held answerable for the Station buildings and the Company's property attached to them. He is also to be responsible for the faithful and efficient discharge of the duties devolving upon all the Company's Servants at the Station. He will bring fully to the notice of his official superior all misconduct and inefficiency on the part of his subordinates. He is to take care that all Signals, Gates and Points are in complete working order by day and night, and shall give notice to the Inspector of Permanent Way of the Division immediately on any repairs being required thereto; and in case any part becomes deranged or broken, he must immediately order the nearest Platelayer to get the same made perfectly safe; and he will be held responsible for the consequences of any accident that may occur from the defective state of the Signals, Gates, or points under his charge, unless the same shall have been previously reported as hereby required.

4. He is to see that all general and other orders are duly entered and executed, and that all Books and Returns are regularly written up and kept.

5. He is to see that all the Servants obey the Rules and Regulations, and is to pay particular attention to the Signals and to the Rules respecting them, and to see that the Signal Lamps are lighted as soon as it becomes dark; and during the interval between the dusk of evening and dark, both the Day and Night Signals must be used. The Signal Lamps must not be put out until broad day-light.

6. He is to inspect daily all the Rooms, Platforms, and places connected with the Station, in order to see that they are neat and clean.

7. He is to see that all the Servants at his Station come on duty clean in their persons and clothes.

8. He must be careful that all Stores supplied for the Station are prudently and economically used, and that there is no waste of Oil, Stationery, &c.

9. He is responsible for having the name of the Station distinctly called out from end to end of every Train stopping at the Station.

10. In case of obstruction or accident, he is to obtain all necessary assistance as soon as possible, and report such occurrence to Head Quarters immediately.

11. He is to take care that the Establishment is on the alert, and that there shall be no obstruction on the Main Line near his Station when any Train is due.

12. He is to see that all Carriages or Waggons which may be left standing in the Sidings are securely scotched, and the brakes down.

13. Every exertion must be made for the expeditious despatch of the Station duties, and for ensuring punctuality in the Trains; and no Trains shall be started before the time stated in the Tables.

14. As a general rule, Passenger Trains are to take the precedence of Luggage Trains.

15. The Station Masters must leave to the discretion of the Enginemen to determine the load that may be sufficient for his Engine; but each case of refusal to take Freight that the Station Master may wish to forward must be reported to the Traffic Manager.

16. The Clerks at the several Stations are to deliver Tickets to all persons booking their places for conveyance by the Railway, and no person is to be allowed to pass into the Platform without producing his Ticket.

17. If a Guard or Station Clerk have reason to suspect that any passenger has been travelling on the Railway without having paid the proper fare, he may require such person to produce his Ticket; and if any passenger shall refuse to show his Ticket, or to deliver the same up when required, or shall commit any other offence against the Rules and Regulations of the Company, the case shall immediately be investigated by the Chief Clerk of the Station where the occurrence may take place, who is to exercise his discretion as to the proceedings to be taken, always reporting to Head Quarters what has been done.

18. The power of detention is to be exercised with great caution, and never where the address of the party is known, and his position such as will afford reasonable security for his appearance to answer the charge, or where adequate security is offered for such appearance. When it shall be necessary to detain any party, such detention shall not continue for a longer period than is absolutely necessary, but he shall be conveyed before a Magistrate with as little delay as possible.

19. Passengers not producing their Tickets are required to deposit the amount of the whole fare from whence the Train started, until inquiry can be made, in order to ascertain whether the fare has been actually paid or not; in every case the circumstance must be inquired into without delay, and reported to Head Quarters.

20. As it is the intention to defraud which constitutes the offence, it is very desirable that the power of detention should be exercised with caution and discretion, as cases may frequently occur of persons travelling unintentionally beyond the distance for which they have paid their fare, or even against their wish; and the right of detention is only applicable, in cases of what is termed over-riding, to parties who knowingly and wilfully proceed beyond the place to which they are booked, and that not only without previously paying the additional fare for the original distance, but also with intent to avoid payment thereof.

21. An account of all unclaimed Luggage and any property or articles found on the Line and on the Company's premises, must be kept by the Clerk in charge; and all such articles or things must be sent to the Traffic Manager's Office at the end of each week, together with a list thereof.

22. Persons in charge of Stations must be careful in seeing that the Station Clocks are kept at the proper time and in working order.

23. No Station Master is allowed to absent himself from the duties of his Office, unless with leave from the Traffic Manager, except from illness, in which case he must immediately inform his superior, and in the mean time he must take care that some competent person is entrusted with his duties.

24. Smoking is not allowed, either in the Carriages or at the Stations. In the event of any person being drunk and disorderly, or conducting himself to the annoyance of others, the Station Master is to use all gentle means to stop the annoyance, and if the offender persists, the Station Master is to remove him from the Company's premises.

25. Each Officer in charge of a Station shall be accountable for the Tickets entrusted to him, and for the money collected in his Station, unless that responsibility shall have been separately vested in a Cashier or Booking Office Clerk.

SECTION XII.

GUARDS.

1. Every Guard must be in attendance at the Station at least half an hour before the time appointed for his Train to start.

2. Each Guard is to take with him the following Articles, *viz.*—

1 Time Table.
1 Monkey-Wrench.
2 Levers.
1 Tail Rope.
1 Screw-Jack.
2 Fire Buckets.
1 Red Tail-Board.
1 Case of Detonating or Fog Signals.
1 Hand Signal Lamp.
1 Box of Grease.
1 Time-piece and Bell.
Red and White Signal Flags.
A few spare Centre Chains and Shackles.
A double-hooked Chain.

3. He will receive his instructions from the Clerk in charge or Station Master, to whom he is to make known whatever is wanting.

4. He is to see that his Break is in good working order; and that the Lamps of the Train are in good order, and that they are lighted between sun-set and sun-rise; and also that the Carriages and Waggons in his Train are in good order, and properly coupled and screwed up; that the cord to the Bell on the Tender is attached and passed along the top of the Carriages, and the end secured to the Guard's Van; and also that the axle-bearings of all the vehicles are greased.

5. The Trains when in motion will be under the control of the first Guard (in case there are two, the first shall ride on the Van or Carriage next to the Engine or Tender). The passengers and property in the Train will be under his charge; he will be responsible for the safety and regularity of the whole; he is to keep the time as given to him by the Station Master at the principal Terminus, by which he is to regulate his Time-piece daily, and which time he is to give to the Clerks at the intermediate Stations; he is to see every Carriage detached which may be destined for any intermediate Stations; he is to attend to the Luggage, and enter up his Waybill correctly.

6. When a second Guard goes with a Train, he is to attend to the instructions of the first Guard, and to assist him in any way that may be required.

7. Guards must regularly signal to the Engineman that all is right; but when any thing is wrong, they must give the "Caution" or "Danger" Signal, and if not observed, they must draw the cord and sound the Bell on the Tender. The Signal from the Engineman to the Guards will be by a deep toned Guard's Steam Whistle, on hearing which they must immediately apply their Breaks.

8. On arrival at a Terminus, the Guard or Guards are not to leave the Platform until they have delivered over all parcels and luggage to the persons appointed to take charge of them; and if any article is missing, they are to report the same to the Officer in charge of the Station.

9. The Guard is also to report any unusual circumstances which he may have observed during the journey, and any carriage, waggon, &c., which may require examination.

10. The doors of the carriages on the side furthest from the Platform are always to be locked; and the Guards are charged to request passengers to keep their seats in case of any stoppages on the road.

11. Guards are to exert themselves to prevent any breach of the Bye-laws by passengers or others, and to report such cases if they occur. With regard to persons intending to defraud the Company, they are referred to Rules for Station Masters, &c., paras. 17, 18, 19, and 20.

12. When a Train comes to a stand-still or is only able to move on at a slow pace, the Guard is to see that competent persons be sent both back and forward with Signals to a distance of 600 yards. The Guard in the discharge of his duty is to use every exertion for the protection of the Train, under these circumstances; and in case of emergency, he must go with a Signal himself the required distance. He is, however, except on such an emergency, to remain with his Train.

13. When it is necessary for the Guard to make a Signal to the Engineman, he must draw the cord attached to a Bell on the Tender, and continue to ring it till the Singal is answered; but should this apparatus get out of order, the break may be applied, or a Flag or Lamp is to be waved to attract the Fireman's attention.

14. The Guards must pay strict attention to see that the fare of each passenger, and the charge on every article, is properly booked and the fare paid; if he has reason to suspect that any passenger has not paid his fare, he is to request such person to show him his Ticket, and in default thereof he is to report such case to the Clerk at the next Station, and enter it in his Report. When a passenger wishes to change from any inferior to a superior Carriage, the Guard must have this done by the Clerk at the first Station, to whom the difference is to be paid.

15. It is the Guard's duty to see that each passenger is seated in the class of Carriage corresponding to his Ticket.

16. Prisoners who are afflicted with insanity, or who from any like causes may be disagreeable to the other passengers, must be placed in a compartment by themselves.

17. When a Guard is in charge of a Train to which Goods Waggons are attached, he must carefully examine the loading, and see that it is well protected and secured and especially that it does not overhang the sides.

18. He must see that Goods of a combustible nature, such as might possibly take fire from a spark or hot cinder, are completely sheeted and tied down.

19. He is to be careful in delivering all invoices, letters, despatches, and other things lawfully committed to his care.

20. He is to examine the Tickets on the Waggons, and compare them with the Waybill, and must have any discrepancy rectified before starting.

21. He shall not permit any person to ride in the Guard's Van or Break-Waggon without a special order.

SECTION XIII.

Enginemen and Firemen.

1. Every Engineman must be with his Engine at least 45 minutes before the time appointed for starting with the Train, to see that his Engine is in proper order, and sufficiently supplied with fuel, water, Signals, Lamps, &c., &c.; and every Fireman must for the same purpose, be with his Engine at least one hour before such Train is to start.

2. At five minutes before the hour of starting with any Train, and not sooner, the Engineman must place his Engine in front of the Train; after that time and until the end of the journey, he will receive his orders from the Guard in all matters affecting the starting, stopping, or movement of the Train, and he must promptly obey all orders or Signals given to him, whether by the Station Master or the Guard, so far as the safe and proper working of his Engine will permit him to do.

3. No person except the proper Engineman, his Fireman and Assistant, will be allowed to ride on the Engine or Tender without permission of the Locomotive Superintendent, or in special cases by an order in writing from one of the Chief Officers of the Company, with a notice to the Superintendent.

4. When the Engine is in motion, the Engineman is to stand where he can keep a good look-out ahead, in which the Fireman, when not otherwise engaged, is to assist; and the Assistant Fireman is to keep a good look-out for any Signals from the Guards of the Train, and see that the Carriages and other vehicles in his Train are right; and both are to obey the Engineman's instruction.

5. Every Engine-driver shall have, at all times, on his Tender or with him, the following Articles; he will be held responsible for them, and he must produce them whenever the Foreman requires him to do so:—

Engine Tools.

- 1 Case of Detonating Signals.
- 1 Set of Lamps for Engine and Tender.
- 1 Set of Screw-Keys.
- 1 Large and small Monkey-Wrenches.
- 1 Screw-Jack.
- 2 Pinch Bars.
- 2 Short Chains with Hooks.
- 2 Fire Buckets.
- 2 Hammers and Chisels.
- 3 Half-round Files.
- 1 Set of Oil-Cans and Fillers.
- 4 Tube-Plugs and 1 Driver.
- 1 Spare-Clack.
- 2 Syphon-Cups.
- 1 Shovel Fire Iron.
- A few spare Bolts and Nuts, Cord, Flax, Spun-yarn and a Rope.

The Lamps are to be delivered into the Lamp-house when the journey is completed, and taken out again when required.

6. Engine-drivers are bound to observe all Signals, without exception and under all circumstances. An Engine-driver must pay instant attention to every Signal, whether he understands its object or purpose or not, and should he fail to do so he will be liable to dismissal, and such severe punishment as is provided for under the Railway Act.

Attention to Signals.

7. In addition to the Red Signal, if an Engineman passes over a Detonating Signal, he must bring his Engine to a stand as quickly as possible.

8. As a general rule, Goods Trains must in all cases give way to and assist Passenger Trains in keeping their proper time.

9. No Special or Extra Engine, with or without a Train, will be allowed to pass along a Railway without previous notice or a written order from the Locomotive Superintendent, and without strict observance of the provisions of Clause 3, Section I, so as to provide against any risk of a collision from one Engine meeting another or overtaking a Train.

10. The particular attention of Enginemen, Firemen, and Guards is directed to the Level Crossings on the Line, either private or public (as the inexperience of the Natives renders them liable to accidents); the Whistle is therefore to be sounded on approaching such places, and the Engine stopped, unless the Signal "All Right" be exhibited; and special orders will be issued regulating the speed of Engines or Trains over portions of the Line in which such Crossings occur.

11. Every Engine-driver, on going out, is to take with him his Time-Table, Rule Book, and Special Instructions, and while on duty to have them always with him, to be produced at any time when asked for. He must pay particular attention to the Time Bill, and so regulate the working of his Engine, as to maintain a uniform speed between Stations; and when not attached to a Train, he is not to prolong his stay at any intermediate Station or place, unless otherwise instructed or except when compelled to do so by accident or necessity.

Time-Table, Rule Book, &c., to be always with Driver.

12. In the event of the Road, whether on a double or a single line, being obscured by steam or smoke (owing to a burst tube or other cause), any Engine or Train coming up shall not pass through the steam or smoke, but the Enginemen shall stop at a sufficient distance, and in all cases of doubt ascertain that the way is clear and safe before attempting to proceed.

13. Engine-drivers, with Pilot Engines, must be prepared, while on duty, to start immediately on receiving an order from their superior Officer. No Pilot or other Engine without a Train shall stand on the Main Line, but always in a Siding; and while the steam is up an Engine-driver must never leave his Engine without shutting the Regulator, putting the slides out of gear, screwing up the Tender Break, and placing the Fireman in charge of the Engine. **The Engine-driver will be held responsible for his Engine being in working order and always ready to start.**

Pilot Engines. Duties of Drivers with same.

14. Enginemen shall afford every assistance with their Engines that may be required for the arrangement and despatch of the Trains, and shall follow the instructions of the Guards in working them.

15. Guards will give Enginemen a Signal to start by blowing a Mouth whistle which the Enginemen must answer by a short whistle before

starting from the Steam whistle. In every case when it is necessary for all the Breaks to be applied, he shall sound the Guard's Steam Whistle; and shall attend to any Signal made by the Guard whether by ringing the Bell attached to the side of the Tender, by waving Flags, or by application of the Break.

16. No Engineman with a Train is to start without the Signal being given; he is to start cautiously, to avoid the breakage of couplings; he is also to exercise caution in the mode of stopping, and to be careful that it is not done suddenly except in cases of emergency. He is to pay particular attention to the weight of the Train, the state of the Rails, and to sound the Whistle and use great caution in running past any Station when duly authorised to do so.

17. No Engineman shall run his Engine Tender-foremost (unless when shunting into a Siding) without the written order of the Locomotive Superintendent, or unless in cases of unavoidable necessity, to be established by the Engineman; in such cases he shall not exceed a speed of twelve miles an hour.

18. The speed in passing Junctions, Sidings, or Crossings, should not exceed ten miles an hour in clear weather. In foggy weather or at night it should not be greater than five miles. Facing Points ought not to be passed at more than five miles an hour under any circumstances.

Speed in passing Points and Crossings

19. No Engine shall cross the Line of Railway at an intermediate Station without permission.

20. Particular caution must be used in foggy weather, or during heavy rain, by all the Company's Servants engaged on the Line.

21. The Whistle is to be sounded on approaching Stations, Level Crossings, and Junctions, and all other places where obstructions are likely to take place.

22. Should fire be discovered in the Train, the steam must be instantly shut off, and the Train brought to a stand, the proper Signals put on, and the burning Waggon or Carriages must be detached, and every exertion used to put out the fire with the least possible delay; no attempt must be made to run even to the nearest water-tank, if it is more distant than 300 yards from the place where the fire is discovered, as such a course is dangerous.

23. If any portion of a Train breaks loose when in motion, the Engineman will stop to have it re-attached, taking care not to stop the Train in front till the detached part has stopped; the Guard of such detached part must apply his Break in time to prevent a collision with the Carriages in Front in the event of their stopping.

24. The Engine-driver is to take particular notice of the state of the Permanent Way while out with his Engine, and in case any part of the road is in bad condition, he must proceed with caution at a reduced speed; and at the termination of the journey report any loss of time thereby caused, or any unusual occurrence that he may have observed. He must also both before commencing and on terminating his journey, with a gauge try the wheels of his Engine and Tender; and with a hammer sound the Wheels and Axles, to ascertain that all is correct and sound. Any defect he must at once report to the Foreman.

25. Every Engine will, when considered desirable by the Locomotive Superintendent, carry, in addition to the Engine-driver and Fireman, an Assistant Fireman, whose duty will be strictly confined, when the Train is in motion, to watching any Signals which may be made by Guards or others, and to any irregularity in the motion of the Trains, and to act generally as an Assistant under the direction of the Engine-driver. The Fireman and Assistant Fireman may relieve each other by changing places at such periods or stages of the journey as may be determined upon by the Superintendent or his Foreman. Although the duty of this Assistant is to look out for signals, he will not relieve the Driver and Fireman from any like duties previously specified in the Rules as applicable to them.

Duties of an Assistant Fireman.

26. When more than one Engine is attached to a Train, the Signal of one distinct Whistle will signify to go on, and two distinct Whistles to reverse and put back. In all cases the first Engine-driver must give the signal, and the others immediately repeat and obey them, and great care must be taken that the Engines may start and stop together, to avoid any great check or breakage of couplings. Should the following Engine-driver discover any thing wrong, he must sound his whistle to warn the Engine-driver in front.

Signals to be given when more than one Engine attached to a Train.

27. When the assistance of a second Engine may be required to a Passenger or Goods Train, the assistant Engine must invariably be attached in front. No Engine will be allowed under any circumstances, except with the order of the Locomotive Superintendent, to push a Train, but always to draw it. This does not refer to shunting Trains at Stations and across Points.

Engine always to push a Train.

28. When Engine-drivers are required to shunt Trains, they and their Firemen must keep a sharp look-out either in front or behind, according to the position of the points, to see that all is right before crossing, &c.

As to shunting duties.

If there be no Pointsmen on duty, the Guard must hold the points, otherwise the Driver must refuse to move his Engine, reporting the circumstances at the end of his journey.

Before putting on steam to shunt, Drivers must always receive the "All Right" Signal from the man at the Points.

29. When an accident or stoppage occurs to any Engine or Train on the Main Line, the Engine-driver must immediately see that some competent person is sent to the rear and another to the front of the Train a distance of 600 yards, each way, with Signals to stop any approaching Train or Engine, and when it is necessary for an Engine to move in the wrong direction on the Main Line, the Engine driver must previously see that some competent person has gone 600 yards in advance of his Engine to stop any coming Train; such person must continue an in advance while the Engine is moving in the wrong direction, the person in the rear at the same time following the Train at the same distance,

and the Engine must not travel at a speed greater than four miles per hour.

In case of Accident or Stoppage, how to act.

30. In case an Engine-driver may be unable to proceed with his whole Train when on the Line, he shall take part of it to the nearest Siding, returning immediately for the remainder. Before going on with any portion of such Train the Driver must see that some competent man is in charge of that portion left behind, and is properly supplied with Signals.

Precautions to be taken when a Train has to be divided.

31. Should a stoppage occur near a Station, and the Engine-driver receive a written order from the Station Master or Guard to proceed in a contrary direction, this will be sufficient authority for so doing, at a speed not exceeding fifteen miles per hour.

Speed when coming to Stations and when two Trains meet at a Station.

32. Engine-drivers on approaching Single Line Stations must so reduce the speed of their Engines as to be able to stop before reaching the Facing Points, at the Station entrance, and when passing such Facing Points they must not exceed four miles per hour. When two Engines approach a Station at the same time, both Engines must be brought to a stand before passing the Facing Points, and there remain until specially signalled to advance.

Stoppage near a Station, how to act.

33. Firemen shall act under the direction of their respective Engine-drivers in all matters not inconsistent with the duties laid down in the Rules; at the same time they will be held jointly responsible with the Engine-drivers for their proper execution.

Duties of Firemen in reference to Rules.

34. Any instance of inattention to these Rules, or to the special orders, and which on investigation shall be proved, will be at the discretion of the Locomotive Superintendent punished by Fines.

SECTION XIV.

Policemen and Pointsmen.

1. Every Policeman on duty is to stand upon the Line clear of the Rails, and give the proper Signal on the passing of a Train.

2. The duties of Pointsmen are very simple, easily understood, and remembered, and are at the same time not heavy, but they require great care, attention, and watchfulness, for any neglect of them may cause very serious accidents; they are warned therefore always to be on the alert, and cautious in the discharge of their duty.

3. The Pointsman is to be careful in keeping his points clear and well oiled; and whenever a Train or Engine has passed over, he is to remove any particle of coke or dirt that may have dropped between the Points, so as to prevent them from closing, and must also see that they are replaced in their proper position; he is to try his Points before the passage through of a Train, that he may be thoroughly satisfied that there is no impediment to their true working; and in any case where Facing Points exist, these precautions become doubly important.

4. If the Points are out of order, he must immediately report the fact to his superior officer.

5. If he is in charge of Signals, he must pay particular attention to the Rules for working Signals, and must report immediately any derangement in the Signal Lamps or means of working them.

6. Policemen and Pointsmen are responsible for all Lamps under their charge being trimmed and showing a clear and distinct light, and also for a supply of Fog Signals and other necessaries being in their possession.

7. They are not to allow strangers to trespass on the Line, without written authority, and are to be careful in carrying out the Regulations of the Company. Policemen are to take into custody persons offending against the provisions of the Railway Act.

8. Every Policeman on duty will be supplied with a Whistle, to aid him in calling the attention of the next Officer in communication with him; and such signal is not to be considered as received until answered by the person to whom it is passed.

9. The attention of Policemen is called to the Rules for Enginemen in cases where the Line may be obstructed, and they must tender all assistance in their power under such circumstances.

10. The attention of Policemen is particularly directed to the several private crossings on the Line (not public highways); they must see that the Law for regulating such places is strictly carried out.

Porters.

1. The Station Porters to appear on duty clean.

2. To be at the Station at such hours as the Station Master shall regulate.

3. To be upon the Platform or on the outside of the Station for the purpose of carrying Luggage, &c., to close the entrance doors when a Train is due, and be upon the Platform waiting the Train, on the arrival of which they are to pronounce distinctly the name of the Station and immediately open the doors of all carriages, in which any sign be made by a passenger, as wishing to get out, and at Terminals or first class Stations *all the doors* must be opened, and every exertion made promptly to afford every assistance to persons in obtaining their Luggage.

4. Porters are required to be careful in giving out the Luggage, not to give the wrong articles more especially at intermediate Stations, and in selecting Luggage, they are distinctly to understand its destination.

5. The Porters duty as regards Pessenger Trains is to carry Luggage and Parcels to and from conveyances outside the Station to or from the Train, and this work is expected to be done with as much celerity and despatch as is consistent with the care of the articles carried, and to avoid striking against any person.

6. The Porters must keep the platforms free of goods, Parcels, or Articles of any sort at Train times.

7. No person is to be admitted to the Platform without a Ticket unless with the Station Master's permission, and any person trespassing upon it or upon any part of the Company's premises without authority is to be warned to leave, and if he refuse to do so, the Porter is to immediately report such circumstance to the Station Master or Clerk in charge.

8. The Porters are furnished with the Regulations respecting Signals, and must make themselves thoroughly acquainted therewith, and be observant whether the right signals are up and attended to, and report any errors at once to the Station Master.

9. Between the departure and arrival of Trains, the duties of Porters consist principally in loading and unloading goods, and in keeping the Station and Offices clean and in good order. They are to devote themselves entirely to the Company's service in all matters and at all times, and to implicitly obey the orders of the Station Master.

SECTION XV.

Gatemen at Level Crossings.

1. All Level Crossing Gates closing across the Line must be provided with Red Signal-Boards, and with Lamps showing Red up and down the Line when the Gates are closed across the Line.

2. Every Gateman will be provided with Day and Night Signals, which he must keep in proper order, and report immediately any defect he may observe to his superior Officer.

3. The Gates must be kept open to the public road, except when any Engine or Train is due and expected, or is heard or seen approaching, at which time such Gates are to be closed and fastened across the public highway; and until such Engine or Train has passed clear of such highway, the Gates are to be kept closed, and no person or thing to be allowed within them. While the Gates are open to the road, the "Danger" Signal must be exhibited both up and down the Line.

4. In all cases the Gateman when signalling is to stand in a position where he can be seen by the approaching Engineman.

5. If the Gateman observe any Gates or fastenings to be out of order, he must immediately report to his superior Officer; and in case any part becomes deranged, he must immediately report to the nearest Platelayer in order to the Gates being made perfectly safe.

6. Gatemen are to prevent as much as possible any person trespassing upon the Railway, and every case of trespass must be immediately reported to their superior Officer; and they are also to report any irregularity of Signals or other infringements of the Company's Regulations whether of Platelayers or others in the Company's service.

SECTION XVI.

Free Passes.

Servants and others connected with the Railway are required to pay their fare the same as other passengers, except such Officers or persons to whom passes may have been granted, on the proper forms, by the authority of the Directors.

SECTION XVII.

Form to be signed by the Company's servants.

I , being this engaged as in the service of the Sinde Railway Company, hereby declare that all the foregoing Instructions and Regulations have been read (or heard read) over by me, and duly explained to me; that I clearly understand them, and have received a copy of them; and I hereby bind myself to obey and abide by these Regulations. As witness my hand, this day of 186 .

Witness to Signature.

SECTION XVIII.

Regulations for Inspectors, Foremen, Maistries and Labourers engaged in repairing the Permanent Way and Works.

1. Each Inspector will have a district of the Line under his charge, and will be held responsible for the condition of the Permanent Way and Works on his district. He must keep an account of all materials used, and must see that none are wasted.

2. He must take care that the Foreman and Maistries are supplied with copies of the Rules and Regulations. He shall furnish them also with proper Signals and Lamps, and accurate Gauges for the Line, and all necessary tools, which he must require them to produce once in every month for his inspection, that he may ascertain if the Gauges are correct, the Tools and Signals in good order, and that no articles have been lost.

3. It will be his duty to see that the men employed under him are active and efficient in the discharge of their duties, and that they attend carefully to the Rules and Regulations laid down for their guidance; and to make a monthly return of each man's time.

4. He must examine frequently the Bridges, Points, Crossings, Turn-Tables, Water-Cranes, Signals and all other Works on the Line, and report upon them to the Engineer as occasion may require.

5. He must have a list of the names and abodes of every Foreman and Maistry in his district, so that in case of accident, they may be called upon to summon their labourers immediately, to assist in any way that may be deemed necessary; and should any obstruction or casualty take place, each Foreman or Maistry is instantly to collect the required strength to remove the obstacle, or render other assistance.

6. He must regulate the working of the Ballast and Earth Trains, and must take care that nothing is done which involves risk to the Train, or danger to the Men employed.

7. He must report to the Engineer all cases of neglect, accident, or irregularity occurring upon his district.

8. He must promptly obey all the orders of the Engineer; and it will be his special duty to report to the Engineer any case in which these Rules have been infringed or disregarded.

9. He must thoroughly acquaint himself with the working of all these Rules and Regulations, and with the Code of Signals in use on the Railway, as he will be held responsible for any breach of them by his subordinates

10. The Foreman and Maistries of the Platelayers and Labourers will receive their instructions from the District Inspector, and will be under his charge.

11. Each Foreman and Maisty will be supplied with a copy of these Rules and Regulations, which he is always to have with him while on duty. He must thoroughly acquaint himself with them, and especially with the working of the Signals; and must read and explain them to the men under him, and must produce them when required to do so.

12. Each gang will be supplied with such tools as are necessary, and the Foreman or Maistry will be responsible for the care of them.

13. Each Foreman or Maistry will be supplied with the following Signals.—

Two Red Flags,
Two White Flags,
Two Green Flags,

Two Hand Lamps for each, showing Red, Green, and White Lights, and six Detonating Signals, all of which must be used as directed in the Rules for Signals.

14. He will be held responsible for the conduct of the men under him, and for the state of the Permanent Way, the Gates, Fences, Ditches, and all other works on the portion of the Line allotted to him.

15. No Truck or Lorry is to be placed on the Line without the permission of the Inspector of the District; and notice must be given to the Station Masters at each of the nearest Stations.

16. When any Truck or Lorry is upon the Main Line, it must be preceded and followed at intervals of half a mile by a man bearing a Red Signal, being a Red Flag by Day, and a Red Lamp by Night or in a Tunnel.

17. Except in cases of emergency, the Platelayers are not to take out any Rail on the Main Line, or perform any other operation involving danger to the Trains, without the permission of the Inspector, under whose personal supervision the work is to be done; and notice must be given to the Station Masters at each of the nearest Stations.

18. When any repairs or alterations of the road are to be done, which render it necessary to stop or slacken the speed of any Train, men must be stationed at a distance of half a mile both up and down the Line, from the point of interruption, and must show as conspicuously as possible their Red or Green Signal as the case may require. They must keep a sharp look-out for Trains, and must remain at their post until the Line is again clear and safe.

19. All obstructions must be removed, and the Line made clear and safe, fifteen minutes before any Train is due.

20. No impediment or obstruction of the Line is to be permitted by him in rainy or foggy weather, or at night, except by order of the Inspector.

21. In all case of accident or emergency, the Foreman or Maistry, with his labourers, must hasten to render all the assistance in their power, and must inform the nearest Station Masters as quickly as possible.

22. Each Foreman or Maistry must walk over the portion of the Permanent Way in his charge every day before the departure of the first Train, and more frequently if necessary, to examine carefully the state of the roads, and to tighten any loose keys or fastenings. He is to pay particular attention to the joints of the Rails, which must be kept in the middle of the Chairs and the ends of the Rails are to be kept perfectly level: where Fishing-plates are used, he must see that the Bolts are not loose; and if any are wanting, he must have them replaced.

23. The Platelayers must see that all Occupation Gates are kept shut and fastened, and must take care that cattle and other animals do not stray upon the Line.

24. Every Foreman or Maistry is required to order off all persons trespassing within the Fences on his District; and if such persons persist in remaining, he is to take them to the nearest Station, and give them into charge of the Company's Station Master or Police.

25. Foremen or Maistries are to report if any Gates, which the owners or occupiers of the land are requested to keep shut, have been left open in order that the parties may be charged with the penalties.

26. He must take care that the Permanent Way is not raised in greater lifts than two inches, and that both Rails are lifted at the same time and to the same extent, and that Sleepers are firmly packed as the lifting proceeds, so as to leave as short a space as possible in imperfect connection.

27. On every occasion when the lifting is required, the Foreman or Maistry must send men back and forward a quarter of a mile from the place, with a Green Signal, to slacken the speed of any coming Engine.

28. No Sleepers, Rails, Tools, or Materials are to be laid within three feet of the Rails, and the Ballast is not to be thrown up between the Rails to a greater height than three inches above them.

29. It is strictly prohibited to lay down or make use of Facing Points, unless a written order to be given by the Engineer to do so, and a man, approved by him, be employed expressly to attend to such Points; no Siding or Switches shall be laid down at all without express permission of the Engineer, given in writing. No temporary Switches shall be used excepting of such construction as shall be approved of by the Engineer. When a Temporary Siding is used, a man, to be approved of by the Engineer, shall be employed to attend to the Switches. No Siding is to be nearer than six feet to the nearest Rail.

30. On the approach of a Train, the Platelayers must remove from the Line in which they are at work, soon enough to enable the Engineman to see that the Rails are clear, and they must move to the out-side of the Line.

31. Any Luggage, or Goods, or Articles of any kind, falling off the Train, are to be conveyed without delay to the nearest Station Master.

32. Each Foreman or Maistry must report to the Inspector of Permanent Way any case in which any of the Signals are disregarded by the Engineman.

33. Each Foreman or Maistry is required, in the event of a flood, to examine carefully the action of the water through the Culverts and Bridges on his length, and should he see any cause to apprehend danger to the Works, he must immediately exhibit the proper Signals for the Train to proceed cautiously or to stop, as necessity may require, and inform the Inspector thereof; and until the Inspector arrives he must take all precautionary measures for securing the stability of the Line.

34. Each Foreman or Maistry must consider himself responsible for the safety of the Line in his district; and he must not permit any person, whether employed as a Platelayer or in any other capacity, or under any pretence whatever, to commit any breach of these Rules, or to do any thing by which danger is incurred. He must report all cases of neglect or disobedience to the Inspector, or he will be dismissed.

SECTION XIX.

Regulations for Ballasting.

1. A Guard or Breaksman must accompany each Ballast or Earth Train. He will be subject to the same Rules and Regulations as the Guards of Passenger or Goods Trains, and will be held responsible for their observance.

2. He must make himself acquainted with all the Company's Regulations, and the use of the Signals.

3. The Guard or Breaksman of the Ballast Train has the authority to direct the Foreman and Maistries and others employed in repairing the Permanent Way and Works, to assist him in the proper working of the Signals.

4. No Ballasting is to be carried on except by the express permission of the Engineer.

5. Ballast Engines are prohibited from passing along the Main Line in a fog or during a heavy rain, except when authorised to do so under special circumstances, and shall not move faster than fifteen miles an hour.

6. The Ballast Trains must be moved clear of the Main Line at least fifteen minutes before any Goods or Passenger Train is due.

7. When the Ballast Waggons are left on a Siding, the Guard must lock a wheel of the Waggon nearest to the points of the Siding with the chain and lock provided for that purpose, so as to prevent the Waggons being moved on the Main Line.

8. The Guard must report to the Inspector any case in which a Platelayer or other Workman has refused to carry back a Signal, or to obey any other instructions.

By order of the Most Noble the Governor General of India in Council,

(Sd.) H. Yule, *Lieut. Colonel,*
Secy. to the Govt. of India, P. W. Dept.

No. 98.

The following Rules and Regulations for the conduct of the Officers and Servants were made by the Great Indian Peninsula Railway Company under Section 29 of Act XVIII of 1854, and were on the 11th June 1867 allowed by the Governor General in Council. They are now re-published as so allowed by order of the Government for the information of all persons concerned:—

General Rules and Regulations for the Great Indian Peninsula Railway Company made in conformity with Section XXIX of Act XVIII of 1854, entitled "An Act relating to Railways in India," and approved of by the Governor General of India in Council.

SECTION I.

General Regulations relating to Construction and Management.

1. Every Line of Railway, intended to be worked by Engine power, for the conveyance of Passengers, shall be provided with an Electric Telegraph.

2. Trains moving in opposite directions shall invariably pass each other at the Stations, and no Engine, with or without a Train, shall be permitted to leave one Station for another until it shall have been ascertained, by means of the Electric Telegraph, that the Line between those two Stations is clear of Engines and Trains, and of all impediments, so far as can be known.

This Rule is not intended to prevent an Engine being sent cautiously along the Line to assist a Train disabled by accident.

3. No Special Train, or Pilot Engine, shall leave a Station or pass along a Railway unless previous notice shall have been sent by Electric Telegraph, and shall have been acknowledged at every Station throughout the distance to which such Engine or Train is intended to proceed. Special Trains shall be subject to the Rules prescribed in the preceding Clause, and the utmost caution shall be used whenever such Trains are run.

4. No Train shall be allowed to move from any Station unless it be provided with efficient means of communication, whilst in motion, between the Engine-driver and the Guard, or other Officer in charge of the Train, reciprocally.

5. To enable the Driver to draw the attention of the Guard, each Engine, in addition to the usual shrill Steam Whistle, shall be furnished with a deep-toned Guard's Whistle, and this Guard's Whistle shall never be sounded except for the purpose of attracting the attention of the Guard.

6. To enable the Guard to call the attention of the Driver, on some convenient part of each Tender shall be suspended a Bell, with a downward tap, to which shall be attached a cord, passing through spring brackets fixed on the top or along the sides of all the carriages in the Train, and terminating in the Guard's Van. No Carriage, Truck, or Horse-box, shall be attached to a Passenger Train, unless it be provided with brackets to carry the cord above-mentioned. When the Guard may have occasion to call the attention of the Engine-driver, he will pull the cord and sound the Bell.

7. No Passenger Train shall be allowed to move from any Station unless it be provided with

Note.—The first two lines of Rule 2 are applicable only to the single Line of Railway, and not to the portion of double Line between Bombay and Tanna.

an apparatus by which the Guard in charge can communicate with, and make his way to, any and every Carriage in the Train; to afford the means of such communication, every Carriage, Van, or Horse-box, forming part of a Passenger Train, shall be provided with foot-boards, and with hand-rails or hold-fasts, attached to the sides of the Carriages, for the security of persons passing along the foot-boards. The foot-boards shall be not less than eight (8) inches broad, and shall extend the whole length of the frame of the Carriage, terminating evenly with the ends of the Buffers when pressed home.

8. Gates at Level Crossings shall be constructed to close across the public roads, and shall not close across the Line of Railway, except on great thoroughfares, or under special sanction of Government.

9. In part of every Train for the conveyance of Passengers, there shall be a loaded Van or Truck interposed between the Tender of the Engine and the first Passenger Carriage.

10. No Locomotive Engine shall on any account be employed to push a Train from behind, except in "shunting" from a Main Line to a Siding, or in the event of an accidental obstruction obliging a Train to return to the nearest Station.

11. No Train shall be despatched from any Station without a Break-carriage, and one or more Guards, and all the necessary Lamps.

12. The Station Lamps shall be lighted as soon as it becomes dusk, and during the twilight both the Day and Night Signals shall be used. The Signal Lamps shall not be put out in the morning until broad daylight.

13. No Engine shall be driven Tender foremost on the Main Line (unless when shunting) into a Siding, without the written order of the Locomotive Superintendent, for which he will be held responsible, or from unavoidable necessity, which the Engine-driver will be required to establish.

14. No Engine, Carriage, or Waggon, shall cross or "shunt on" or from the Main Line until the proper Signal has been sent back or exhibited both up and down the Line.

15. The Statistics of Traffic shall be recorded in the fullest detail, and on a uniform system. A complete set of forms will hereafter be prescribed for general adoption.

SECTION II.

Regulations generally applicable to the Servants of the Company.

1. Each person is to devote himself exclusively to the Company's service, attending at such hours as may be appointed, and residing wherever he may be required.

2. He is to obey promptly all instructions he may receive from persons placed in authority over him by the Directors, and must strictly conform to all their orders, in addition to the General Rules and Regulations which may be furnished.

3. He must not quit the service without having given one month's previous notice in writing of his intention, excepting such servants as have special agreements to the contrary. In case of his quitting without such notice, all claim for pay due will be forfeited. Salaries and wages of the Railway Establishments will be kept in arrears not less than fifteen days.

4. He will be subject to immediate dismissal, for disobedience of orders, negligence, misconduct or incompetency, or for any neglect of these Regulations, and will be held liable for all damages occasioned by misconduct or negligence. The pay of each man will always include his services during all such hours, whether early or late, as may be determined from time to time by his Foreman, and which hours will be so arranged as to give each man a fair average day's work.

5. No instance of intoxication on duty will ever be overlooked, and besides being dismissed, the offender will be liable to fine or imprisonment by the Magistrates of the District.

6. The first and most important duty of all the Company's Officers and Servants is to provide for the public safety; to prevent any obstruction on the Main Line which can be avoided, and to remove it instantly should it occur; to take special care at all times that the "Danger" Signals, as hereafter denoted, are properly worked; to protect Trains standing on the Line, and that Signals are shown in sufficient time to warn all parties of the obstruction before any Engine, Carriage, Waggon, Truck, Horse-box, or other vehicle or other obstruction be placed on or crossed over the Main Line, and also during the time that impediments (of any description) to the safe passage of Trains may exist.

7. In order to secure the observance of this Rule, it is required that the Clerk or person in charge of any Station or Siding, as well as the Signal-man, shall be first apprised verbally by any servant of the Company whose duty it may be to remove any Engine, Carriage, Waggon, Truck, or anything which may obstruct the passage of the Trains into or across the Main Line, that he is about to do so, and the person in charge of such Station or place shall thereupon personally attend to that business, in order to see that the proper Signals of Danger have been shown; and he shall attend to this duty until the Line shall again be quite clear or unobstructed.

8. The responsibility of any other servant of the Company than those specified in the last Rule is no way lessened by it, and all persons whose duty calls them to assist, *or who* are present on any such occasion as those specified above, will be held individually responsible for the protection of the Engine or Train from interruption or danger, and for keeping the Line clear and the Signals properly shown.

9. The conduct of all the servants of the Company is to be regulated by prompt, civil, courteous, and obliging attention to every person with whom they may have intercourse. They must at all times make full and satisfactory answers to all enquiries, and invariably give their names and occupations to persons who may require to know them; and any rudeness, incivility, or want of proper attention to passengers will meet with instant dismissal.

10. No money or gratuity in the shape of fee, reward, or remuneration, is allowed to be taken from the passengers or other persons by any servant of the Company, under any pretence whatever, even though the regulated hours of duty shall have expired. Any servant receiving any gratuity will be immediately dismissed from the service.

11. Swearing and immoral and indecorous language are strictly prohibited, and also violent altercation and threats.

12. The Company reserve the right to deduct from the pay of their servants such sums as may be awarded as fines for neglect of duty, which will be appropriated to a Sick Fund, or to such other purpose as the Directors may think fit.

13. No person is allowed, under any circumstances, to absent himself from his duty, without permission from the head of his department.

14. Smoking is strictly prohibited in the Carriages and in all parts of the Company's premises; the use of Beer and Spirituous Liquors is in like manner forbidden, except in the Refreshment-rooms or other places set apart for that purpose.

15. No person, except he be in the service of the Company, is allowed to walk along any part of the Railway, without a written license from the Resident Engineer, or the head of the Executive Department.

16. Any person having occasion to walk along the Railway, is to walk clear of the Rails altogether, unless his duty should require him to pass between them. Any person who may be obliged to walk through a Tunnel, is to keep close to the wall on his right hand.

17. In case of accident or obstruction to the Train, the safety of the passengers must be deemed of the greatest importance. The most prompt mode of communicating the circumstance to the next Station and to Head Quarters must be adopted, and all possible assistance may be demanded from, and must be promptly rendered by, any servant of the Company whose services may be of use under such circumstances.

18. Every person receiving uniform must wear it on duty clean and neat, and if any article of dress, tools, or other things provided by the Company, shall have been improperly used or damaged, the person receiving it will be required to make it good. On leaving the Company's service, each article of dress, tools, or other things which have been supplied, must be delivered up.

19. Every servant of the Company is required to report immediately to his superior Officer any infringement of the Rules and Regulations which may come to his knowledge.

20. The Book of Rules in English is to be kept in the possession of every Engineman, Fireman, Guard, Switchman, Policeman, Platelayer, Gauger, and Foreman, and such other servants understanding English to whom it may be delivered; and any such servant found without one, will be fined by the head of his department such a sum as he may think proper. It must be produced when required, and if defaced or torn, a new one will be supplied at the cost of the owner; and any person who may have lost his copy of the Rules, is required immediately to apply to the head of his department for another. All servants of the Company whose duty renders them in any degree responsible for the safety of the passengers, the Company's property, or that of their fellow-servants, must be thoroughly and perfectly conversant with all the Rules contained in this Book, their special attention being directed to those which refer to their own particular duties; and in every case where the assistance is required of persons who are not conversant with all such Rules, these persons must be strictly prohibited from doing any act or work on, or within ten feet of, the Main Line, except in the presence of and under the immediate directions of some Officer or Servant who is perfectly conversant with all the Rules and Regulations of the Company.

21. Each Native subordinate, who may be unacquainted with the English language, will be provided with a translation into his own tongue of these Rules, or of the Section relating to his peculiar duties. He will be required to make himself thoroughly acquainted with its contents, to carry it about with him, to produce it when called upon to do so, and if lost, to take the measures for replacing it prescribed in the foregoing Clause.

22. Any articles found by any of the Company's servants in any of the Carriages, or at a Station, or on any other part of the Company's property, must be immediately sent to the person in charge of the nearest Station, by whom it is to be forwarded to the Traffic Manager's Office for registration; any breach of this Rule will be visited with severe punishment.

23. Should any servant think himself aggrieved, he may memorialize the Board, or their Agent in India, but in every such case the Memorial must be sent through the head of his department.

24. When any accident occurs on any part of the Line, it must be immediately reported to the nearest Station Master or Station Clerk, and as soon as possible to the Locomotive Superintendent.

25. Every servant of the Company is specially invited to communicate to his superior Officer anything calculated to promote the interests of the Company, or the safety and convenience of the public.

26. Reports or other communications are, if practicable, to be made in writing; verbal messages are strictly prohibited, except in cases where writing materials are not procurable.

SECTION III.

Signals.

Red is a signal of **Danger**—'Stop.'
Green " " **Caution**—'Proceed Slowly.'
White " " **All Right**—'Go on.'

The Signals will be made by Flags in the daytime and by Lamps at night.

In addition to this, any Signal, or the Arm waved violently, denotes "Danger," and the necessity of stopping immediately.

SECTION IV.

Hand Signals [illegible]

When the Line is clear, or nothing to impede the progress of any Engine or Train, the Policeman will stand erect, with his Flag in his hand, thus—



2. If it is necessary to proceed with **Caution**, the **Green** Flag will be elevated, thus—



Or in absence of the Flag, one Arm will be held up, thus—



3. If it be necessary to proceed with **Caution**, from any defect in the Road or Rails, the **Green Flag** will be depressed, thus—



4. If required to **Stop**, the **Red** Flag will be shown, and waved to and fro, the Policeman facing the Engine.



Or, in the absence of a Flag, by both Arms being held up, thus—



5. **Engine Drivers seeing a Red Signal; whether it be by Flag, Lamp, or any other contrivance, are required, under all circumstances and without exception, to Stop their Engines as soon as possible.**

6. **As soon as the Engine passes, the Policeman will bring his Flag to his shoulder.**

SECTION V.

Detonating Signals.

1. Detonating Signals are to be used in addition to the regular Day and Night Signals in cases of fog, obstructions, or obstacles; a supply of not less than twelve shall be kept at each Station, in a place known to all servants, so that they may be obtainable at all times. These Signals are to be placed on the Rail (label upwards) by binding the lead clip round the upper flange of the Rail. When the Engine passes over the **Signal**, it explodes with a loud report, when the Engineman must instantly stop, and the Guard or Fireman must immediately protect the Train by going back and placing one of these every **100 yards**, for a distance of **one quarter of a mile**, the Train may then proceed slowly to the place of obstruction. When the occasion for using them has passed by (by the removal of any obstacle or otherwise), the Signals must be removed from the Rail.

SECTION VI.

Semaphore Signals.

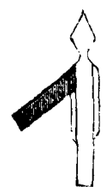
1. The Signals are constructed with either one or two Semaphore Arms.

2. The Signal is invariably made on the left-hand side of the Post, as seen by an approaching Engine-driver.

3. **All Right is indicated by the left-hand side of the Post being clear, the Arm being within the post, thus—**



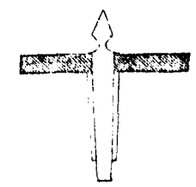
4. The **Caution** Signal to slacken speed, is shown by the Semaphore Arm on the left-hand side being raised to an angle of 45 degrees, thus: which must always be kept up for 15 minutes after a Train or Engine has passed.



5. The **Danger** Signal, to stop, is shown by the Arm being raised to the horizontal position, thus: which must be always kept up, and only turned off to allow a Train to pass, after which it must be immediately turned on again.



6. When the two Arms are raised horizontally, both Lines are obstructed.



SECTION VII.

Fixed Signals by Night.

1. The **All Right** Signal is shown by the **White Light**.

2. The **Caution** Signal is shown by the **Green Light**.

3. The **Danger** Signal by the **Red Light** must always be shown, and is to be turned off only to allow an Engine or Train to pass.

SECTION VIII.

Train Signals.

1. No Engine or Train shall start from any Station between sunset and sunrise without the Red Head and Tail Lamps being lighted, and those Lamps must be examined wherever the Train stops, to see that they are still attached and burning clearly.

SECTION IX.

Station Signals.

1. When the Line is single, the "Danger" Signal on both sides of the Station must be always kept "on," and only turned off to allow a Train to come up to the Platform, after which it must be turned on again. Should a second Train arrive from either direction, the Pointsman having given his Signal, the "Danger" Signals shall be turned off, until the newly-arrived Train shall have passed the Points to the Main Line, where it will remain protected by the two "Danger" Signals until the Train at the Platform has moved out. The Train on the Main Line will then "shunt" or back to the Points, and be passed to the Platform.

2. Every Train and Engine will stop at all the Stations, or will only be allowed to pass when the Signal "All Right" is shown.

SECTION X.

Junctoin Signals.

1. At the Junction of two Lines of Railway, separate Signal Posts will be provided for each.

2. All the Signals at Junctions must be kept to show "Danger," except when an Engine or Train approaches which it is not necessary to stop, in which case, the Signal on the Line in which such Engine or Train is coming must be lowered to "Caution," all the other Signals being kept at "Danger." Engines or Trains on the Main Line must have the preference of, and be allowed to proceed, before any Engine or Train on the Branch Line. The Signals at Junctions must never, on any account, be lowered below "Caution," and after the passing of any Engine or Train, they must be kept at "Danger," and only moved from this position to allow Engines or Trains to pass.

3. A Red Board, or an additional Tail Lamp, attached to the back of an Engine or Train, denotes that a Special Train is to follow; and care must be taken to attach such Board or Lamp to any Train starting from a Station where notice has been given of a Special Train to follow.

4. If any Signal is out of order, it must be immediately reported to the Traffic Manager.

SECTION XI.

Station Masters or Clerks in charge of Stations.

1. Station Masters will receive orders from, and report to, the Traffic Manager. Clerks in charge of Stations will be under the immediate orders of the Traffic Manager, or under those of a neighbouring Station Master, as may be ordered in each case.

2. Every Officer in charge of a Station has control over all the servants of the Railway Company attached to the Station, or to the Points and Signals connected with it.

3. It will be the special duty of every Officer in charge of a Station to attend to the arrival, despatch, and departure of Trains; and when he has ascertained that the work of the Station is performed, that the Passengers have entered the Carriages, and that the time as pointed in the Time Table has arrived for the departure of the Train, will have the Hand Bell rung as a signal to the Guard to proceed. He will be held answerable for the Station buildings and the Company's property attached to them. He is also to be responsible for the faithful and efficient discharge of the duties devolving upon all the Company's servants at the Station. He will bring fully to the notice of his official superior all misconduct and inefficiency on the part of his subordinates. He is to take care that all Signals, Gates, and Points are in complete working order by day and night, and shall give notice to the Inspector of Permanent Way of the Division immediately on any repairs being required thereto; and in case any part becomes deranged or broken, he must immediately order the nearest Platelayer to get the same made perfectly safe; and he will be held responsible for the consequences of any accident that may occur from the defective state of the Signals, Gates, or Points under his charge, unless the same shall have been previously reported as hereby required.

4. He is to see that all general and other orders are duly entered and executed, and that all Books and Returns are regularly written up and kept.

5. He is to see that all the servants obey the Rules and Regulations, and is to pay particular attention to the Signals and to the Rules respecting them, and to see that the Signal Lamps are lighted as soon as it becomes dark; and during the interval between the dusk of evening and dark, both the Day and Night Signals must be used. The Signal Lamps must not be put out until broad day-light.

6. He is to inspect daily all the Rooms, Platforms, and places connected with the Station, in order to see that they are neat and clean.

7. He is to see that all the servants at his Station come on duty clean in their persons and clothes.

8. He must be careful that all Stores supplied for the Station are prudently and economically used, and that there is no waste of Oil, Stationery, &c.

9. He is responsible for having the name of the Station distinctly called out from end to end of every Train stopping at the Station.

10. In case of obstruction or accident, he is to obtain all necessary assistance as soon as possible, and report such occurrence to Head Quarters immediately.

11. He is to take care that the Establishment is on the alert, and that there shall be no obstruction on the Main Line near his Station when any Train is due.

12. He is to see that all Carriages or Waggons which may be left standing in the Sidings are securely scotched, and the Brakes down.

13. Every exertion must be made for the expeditious despatch of the Station duties, and for ensuring punctuality in the Trains; and no Trains shall be started before the time stated in the Tables.

14. As a general rule, Passenger Trains are to take the precedence of Luggage Trains.

15. The Station Masters must leave to the discretion of the Engineman to determine the load that may be sufficient for his Engine; but each case of refusal to take Freight that the Station Master may wish to forward, must be reported to the Traffic Manager.

16. The Clerks at the several Stations are to deliver Tickets to all persons booking their places for conveyance by the Railway, and no person is to be allowed to pass into the Platform without producing his Ticket.

17. If a Guard or Station Clerk have reason to suspect that any passenger has been travelling on the Railway without having paid the proper fare, he may require such person to produce his Ticket; and if any passenger shall refuse to show his Ticket, or to deliver the same up when required, or shall commit any other offence against the Rules and Regulations of the Company, the case shall immediately be investigated by the Chief Clerk of the Station where the occurrence may take place, who is to exercise his discretion as to the proceedings to be taken, always reporting to Head Quarters what has been done.

18. The power of detention is to be exercised with great caution, and never where the address of the party is known, and his position such as will afford reasonable security for his appearance to answer the charge, or where adequate security is offered for such appearance. When it shall be necessary to detain any party, such detention shall not continue for a longer period than is absolutely necessary, but he shall be conveyed before a Magistrate with as little delay as possible.

19. Passengers not producing their Tickets are required to deposit the amount of the whole fare from whence the Train started, until inquiry can be made, in order to ascertain whether the fare has been actually paid or not; in every case the circumstances must be inquired into without delay and reported to Head Quarters.

20. As it is the intention to defraud which constitutes the offence, it is very desirable that the power of detention should be exercised with caution and discretion, as cases may frequently occur of persons travelling unintentionally beyond the distance for which they have paid their fare, or even against their wish; and the right of detention is only applicable, in cases of what is termed over-riding, to parties who knowingly and wilfully proceed beyond the place to which they are booked, and that not only without previously paying the additional fare for the original distance, but also with intent to avoid payment thereof.

21. An account of all Unclaimed Luggage, and any property or articles found on the Line and on the Company's permises, must be kept by the Clerk in charge; and all such articles or things must be sent to the Traffic Manager's Office at the end of each week, together with a list thereof.

22. Persons in charge of Stations must be careful in seeing that the Station Clocks are kept at the proper time and in working order.

23. No Station Master is allowed to absent himself from the duties of his office, unless with leave from the Traffic Manager, except from illness, in which case, he must immediately inform his superior, and in the mean time he must take care that some competent person is entrusted with his duties.

24. Smoking is not allowed either in the Carriages or at the Stations. In the event of any person being drunk and disorderly, or conducting himself to the annoyance of others, the Station Master is to use all gentle means to stop the annoyance, and if the offender persists, the Station Master is to remove him from the Company's permises.

25. Each Officer in charge of a Station shall be accountable for the Tickets entrusted to him, and for the money collected in his Station, unless that responsibility shall have been separately vested in a Cashier or Booking Office Clerk.

SECTION XII.

GUARDS.

1. Every Guard must be in attendance at the Station at least half an hour before the time appointed for his Train to start.

2. Each Guard is to take with him the following articles, viz.:—

1 Time-Table.
1 Monkey-Wrench.
2 Levers.
1 Tail Rope.
1 Screw-Jack.
2 Fire Buckets.
1 Red Tail-Board.
1 Case of Detonating or Fog Signals.
1 Hand Signal Lamp.
1 Box of Grease.
1 Time-piece and Bell.
Red and White Signal Flags.
A few spare Centre Chains and Shackles.
A double-hooked Chain.

3. He will receive his instructions from the Clerk in charge or Station Master, to whom he is to make known whatever is wanting. The Clerk in charge or Station Master, when he has ascertained that the work of the Station is performed,

that the passengers have entered the Carriages, and that the time, as pointed in the Time-Table, has arrived for the departure of the Trian, will have the Hand Bell rung as a Signal to the Guard, and the Guard will thereupon see that all the Carriage doors are closed and secured, and that the luggage is properly sheeted, and then sound his Whistle as a Signal to the Engine-driver to proceed.

4. He is to see that his Break is in good working order, and that the Lamps of the Train are in good order, and that they are lighted between sunset and sunrise, and also that the Carriages and Waggons in his Train are in good order, and properly coupled and screwed up; that the cord to the Bell on the Tender is attached and passed along the top of the Carriages, and the end secured to the Guard's Van, and also that the axle-bearings of all the vehicles are greased.

5. The Trains when in motion will be under the control of the first Guard (in case there are two, the first shall ride on the Van or Carriage next to the Engine or Tender). The passengers and property in the Train will be under his charge; he will be responsible for the safety and regularity of the whole; he is to keep the time as given to him by the Station Master at the principal Terminus, by which he is to regulate his Time-piece daily, and which time he is to give to the Clerks at the intermediate Stations; he is to see every Carriage detached which may be destined for any intermediate Stations; he is to attend to the Luggage, and enter up his Way Bill correctly.

6. When a second Guard goes with a Train, he is to attend to the instructions of the first Guard, and to assist him in any way that may be required.

7. Guards must regularly signal to the Engineman that all is right; but when any thing is wrong, they must give the "Caution" or "Danger" Signal; and if not observed, they must draw the cord and sound the Bell on the Tender. The Signal from the Engineman to the Guards will be by a deep-toned Guard's Steam Whistle, on hearing which they must immediately apply their Breaks.

8. On arrival at a Terminus, the Guard or Guards are not to leave the Platform until they have delivered over all parcels and luggages to the persons appointed to take charge of them; and if any article is missing, they are to report the same to the Officer in charge of the Station.

9. The Guard is also to report any unusual circumstances which he may have observed during the journey, and any Carriage, Waggon, &c., which may require examination.

10. The doors of the Carriages on the side furthest from the Platform are always to be locked; and the Guards are charged to request passengers to keep their seats in case of any stoppages on the road.

11. Guards are to exert themselves to prevent any breach of the Bye-laws by passengers or others, and to report such cases if they occur. With regard to persons intending to defraud the Company, they are referred to Rules for Station Masters, &c., paragraphs 17, 18, 19, and 20.

12. When a Train comes to a stand-still, or is only able to move on at a slow pace, the Guard is to see that competent persons be sent both back and forward with Signals to a distance of 600 yards. The Guard in the discharge of his duty is to use every exertion for the protection of the Train under these circumstances; and in case of emergency, he must go with a Signal himself the required distance. He is, however, except on such an emergency, to remain with his Train.

13. When it is necessary for the Guard to make a Signal to the Engineman, he must draw the cord attached to a Bell on the Tender, and continue to ring it till the Signal is answered; but should this apparatus get out of order, the Break may be applied, or a Flag or Lamp is to be waved to attract the Fireman's attention.

14. The Guard must pay strict attention to see that the fare of each passenger, and the charge on every article, is properly booked, and the fare paid; if he has reason to suspect that any passenger has not paid his fare, he is to request such person to show him his Ticket, and in default thereof, he is to report such case to the Clerk at the next Station, and enter it in his Report. When a passenger wishes to change from any inferior to a superior Carriage, the Guard must have this done by the Clerk at the first Station, to whom the difference is to be paid.

15. It is the Guard's duty to see that each passenger is seated in the class of Carriage corresponding to his Ticket.

16. Prisoners and persons who are afflicted with insanity, or who, from any like causes, may be disagreeable to the other passengers, must be placed in a compartment by themselves.

17. When a Guard is in charge of a Train to which Goods Waggons are attached, he must carefully examine the loading, and see that it is well protected and secured, and especially that it does not overhang the sides.

18. He must see that Goods of a combustible nature, such as might possibly take fire from a spark or hot cinder, are completely sheeted and tied down.

19. He is to be careful in delivering all invoices, letters, despatches, and other things lawfully committed to his care.

20. He is to examine the Tickets on the Waggons, and compare them with the Way-Bill, and must have any discrepancy rectified before starting.

21. He shall not permit any person to ride in the Guard's Van or Break-Waggon without a special order.

22. It is especially enjoined upon the Guards that they be quick and attentive in the discharge of their duties, and in getting the Trains away with as little delay as possible from the intermediate Stations; the stop at an intermediate Station ought not to exceed two minutes, unless it be necessary to *wait for time*, and should this be the case for more than five minutes, it is to be noted on the Way-Bill.

SECTION XIII.

PORTERS.

1. The Station Porters to appear on duty clean.

2. To be at the Station at such hours as the Station Master *shall* regulate.

3. To be upon the Platform, or on the outside of the Station, for the purpose of carrying luggage, &c., to close the entrance doors when a Train

is due, and be upon the Platform waiting the Train, on the arrival of which they are to pronounce distinctly the name of the Station, and immediately open the doors of all the Carriages, in which any sign be made by a passenger as wishing to get out; and at Terminals or first-class Stations, *all the doors* must be opened, and every exertion made promptly to afford every assistance to persons in obtaining their luggage.

4. Porters are required to be careful, in giving out the luggage, not to give the wrong articles, more especially at intermediate Stations, and in selecting luggage they are distinctly to understand *its* destination.

5. The Porter's duty as regards Passenger Trains, is to carry luggage and parcels to and from conveyances outside the Station to or from the Train, and this work is expected to be done with as much celerity and despatch as is consistent with the care of the articles carried, and to avoid striking against any person.

6. The Porters must keep the Platforms free of Goods, Parcels, or articles of any sort at Train times.

7. No person is to be admitted to the Platforms without a Ticket, unless with the Station Master's permission, and any person trespassing upon it or upon any part of the Company's premises without authority, is to be warned to leave, and, if he refuse to do so, the Porter is to immediately report such circumstance to the Station Master or Clerk in charge.

8. Between the departure and arrival of Trains, the duties of Porters consist principally in loading and unloading goods, and in keeping the Stations and Offices clean in good order; they are to devote themselves entirely to the Company's service in all matters and at all times, and to implicitly obey the orders of the Station Masters.

9. The Porters are furnished with the Regulations respecting *Signals*, and must make themselves thoroughly acquainted therewith, and be observant whether the right Signals are up and attended to, and report any errors at once to the Station Master.

SECTION XIV.

ENGINE-DRIVERS AND FIREMEN.

1. Every Engine-driver must be with his Engine at least 45 minutes before the time appointed for starting with the Train, to see that his Engine is in proper order, and sufficiently supplied with fuel, water, signals, lamps, &c., &c.; and every Fireman must, for the same purpose, be with his Engine at least one hour before such Train is to start.

2. At five minutes before the hour of starting with any Train, and not sooner, the Engine-driver must place his Engine in front of the Train; after that time, and until the end of the journey, he will receive his orders from the Guard in all matters affecting the starting, stopping, or movement of the Train, and he must promptly obey all orders or Signals given to him, whether by the Station Master or the Guard, so far as the safe and proper working of his Engine will permit him to do.

3. No person except the proper Engine-driver, his Firemen, and Assistant, will be allowed to ride on the Engine or Tender without permission of the Locomotive Superintendent, or, in special cases by an order in writing from one of the Chief Officers of the Company, with a notice to the Superintendent.

4. When the Engine is in motion, the Engine-driver is to stand where he can keep a good look-out ahead, in which the Fireman, when not otherwise engaged, is to assist; and the Assistant Fireman is to keep a good look-out for any Signals from the Guards of the Train, and see that the Carriages and other vehicles in his Train are right; and both are to obey the Engine-driver's instructions.

5. Every Engine-driver shall have, at all times, on his Tender or with him, the following articles; he will be held responsible for them, and he must produce them whenever the Foreman requires him to do so:—

Engine Tools.

1 Case of Detonating Signals.
1 Set of Lamps for Engine and Tender.
1 Set of Screw-Keys.
1 Large and small Monkey-Wrench.
1 Screw-Jack.
2 Pinch-Bars.
2 Short Chains with Hooks.
2 Fire Buckets.
2 Hammers and Chisels.
3 Half-round Files.
1 Set of Oil-Cans and Fillers.
4 Tube Plugs and 1 Driver.
1 Spare Clock.
2 Syphon Caps.
1 Shovel Fire Iron.
A few spare Bolts and Nuts, Cord, Flax, Spunyarn, and a Rope.

The Lamps are to be delivered into the Lamp-house when the journey is completed, and taken out again when required.

6. Engine-drivers are bound to observe all Signals, without exception, and under all circumstances. An Engine-driver must pay instant attention to every Signal, whether he understands its object or purpose or not, and should he fail to do so, he will be liable to dismissal and such severe punishment as is provided for under the Railway Act. When a Red Signal is shown, he must under no circumstances pass it, but, as soon as possible after seeing such Signal, bring his Train to a stand.

Attention to Signals.

7. In addition to the Red Signal, if an Engine-driver passes over a Detonating Signal, he must bring his Engine to a stand as quickly as possible.

8. As a general rule, Goods Trains must in all cases give way to, and assist, Passenger Trains in keeping their proper time.

9. No Special or Extra Engine, with or without a Train, will be allowed to pass along a Railway without previous notice, or a written order from the Locomotive Superintendent, and without strict observance of the provisions of Clause 3, Section 1, so as to provide against any risk of a collision from one Engine meeting another or over-taking a Train.

10. The particular attention of Engine-drivers, Firemen, and Guards is directed to the Level Crossings on the Line, either private or public (as the inexperience of the Natives renders them liable to accidents); the Whistle is therefore to be sounded on approaching such places and the Engine stopped, unless the signal "All Right" be exhibited; and special orders will be issued regulating the speed of Engines or Trains over portions of the Line in which such Crossings occur.

11. Every Engine-driver, on going out, is to take with him his Time-Table, Rule Book, and Special Instructions, and while on duty to have them always with him, to be produced at any time when asked for. He must pay particular attention to the Time Bill, and so regulate the working of his Engine as to maintain a uniform speed between Stations; and when not attached to a Train, he is not to prolong his stay at any intermediate Station or place, unless otherwise instructed, or except when compelled to do so by accident or necessity.

Time-Table, Rule Book, &c., to be always with Driver.

12. Whenever an Engine, on either Line of Rails, is disabled or obscured by steam, it must be approached very cautiously, so that if necessary the Driver of the approaching Engine can stop, and the Whistle is always to be sounded, that full warning may be given. If the Driver of the approaching Engine finds it necessary to stop, he must ascertain the cause of the obstruction, and render to the disabled Engine such assistance as is in his power. He must report the obstruction and the cause of it to the Station Master at the next Station. Should it not have been necessary for him to stop, he must still report at the next Station what he has observed.

Engine disabled or obscured.

13. Engine-drivers with Pilot Engines must be prepared, while on duty, to start immediately on receiving an order from their superior Officer. No Pilot or other Engine without a Train shall stand in the Main Line, but always in a Siding; and while the steam is up, an Engine-driver must never leave his Engine without shutting the Regulator, putting the slides out of gear, screwing up the Tender Break and placing the Foreman in charge of the Engine. The Engine-driver will be held responsible for his Engine being in working order and always ready to start.

Pilot Engines, duties of Drivers with same.

14. Engine-drivers shall afford every assistance with their Engines that may be required for the arrangement and despatch of the Trains, and shall follow the instructions of the Guards in working them.

15. Guards will give Engine-drivers a Signal to start by blowing a mouth Whistle, which the Engine-driver must answer by a short whistle before starting from the Steam Whistle. In every case when it is necessary for all the Breaks to be applied, he shall sound the Guard's Steam Whistle; and shall attend to any Signal made by the Guard, whether by ringing the Bell attached to the back part of the Tender, by waving Flags, or by application of the Break.

16. No Engine-driver with a Train is to start without the Signal being given; he is to start or increase the speed cautiously, to avoid the breakage of couplings; he is also to exercise caution in the mode of stopping, and to be careful that it is not done suddenly, except in cases of emergency. He is to pay particular attention to the weight of the Train, the state of the Rails and to sound the Whistle and use great caution in running past any Station when duly authorized to do so.

17. No Engine-driver shall run his Engine Tender foremost (unless when shunting into a siding) without the written order of the Locomotive Superintendent, or unless in cases of unavoidable necessity, to be established by the Engine-driver; in such cases he shall not exceed a speed of twelve miles an hour.

18. The speed in passing Junctions, Sidings or Crossings, should not exceed ten miles an hour in clear weather. In foggy weather or at night, it should not be greater than five miles. Facing Points ought not to be passed at more than five miles an hour under any circumstances.

Speed in passing Points and Crossings.

19. No Engine shall cross the Line of Railway at an Intermediate Station without permission.

20. Particular caution must be used in foggy weather, or during heavy rain, by all the Company's servants engaged on the Line.

21. The Whistle is to be sounded on approaching Stations, Level Crossings, and Junctions, and all other places where obstructions are likely to take place.

22. Should fire be discovered in the Train, the steam must be instantly shut off, and the Train brought to a stand, the proper Signals put on, and the burning Waggon or Carriages must be detached, and every exertion used to put out the fire with the least possible delay; no attempt must be made to run even to the nearest water-tank if it is more distant than 300 yards from the place where the fire is discovered, as such a course is dangerous.

23. If any portion of a Train breaks loose when in motion, the Engine-driver will stop carefully to have it re-attached.

24. The Engine-driver is to take particular notice of the state of the Permanent Way while out with his Engine, and in case any part of the road is in bad condition, he must proceed with caution at a reduced speed; and at the termination of the journey report any loss of time thereby caused. He must also, both before commencing and on terminating his journey, with a gauge try the wheels of his Engine and Tender, and with a hammer sound the Wheels and Axles, to ascertain that all is correct and sound. Any defect he must at once report to the Foreman.

25. When an Engine is travelling without a Train after sun-set, it must always carry a White Light in front, and a Red Light in the rear.

26. A Red Board or Red Flag, or an additional lighted Red Tail Lamp, placed at the back of the Engine or Train, denotes that an extra Train is to follow.

27. Every Engine will, when considered desirable by the Locomotive Superintendent, carry, in addition to the Engine-driver and Fireman, an Assistant Fireman, whose duty will be strictly confined, when the Train is in motion, to watching any Signals which may be made by Guards or others, and to any irregularity in the motion of the Trains and to act generally as an Assistant under the direction of the Engine-driver. The Fireman and Assistant Fireman may relieve each other by changing places, at such periods or

Duties of an Assistant Fireman.

stages of the journey as may be determined upon by the Superintendent or his Foreman. Although the duty of this Assistant is to look out for Signals, he will not relieve the Driver and Fireman from any like duties previously specified in the Rules as applicable to them.

Signals to be given when more than one Engine attached to a Train.

28. When more than one Engine is attached to a Train, the Signal of one distinct Whistle will signify to go on, and two distinct Whistles to reverse and put back. In all cases the first Engine-driver must give the Signal, and the others immediately repeat and obey them, and great care must be taken that the Engines may start and stop together, to avoid any great check or breakage of couplings. Should the following Engine-driver discover any thing wrong, he must sound his Whistle to warn the Engine-driver in front.

Engine always to push a Train.

29. When the assistance of a second Engine may be required to a Passenger or Goods Train, the assistant Engine must invariably be attached in front. No Engine will be allowed under any circumstance, except with the order of the Locomotive Superintendent, to push a Train, but always to draw it. This does not refer to shunting Trains at Stations and across Points.

As to Shunting duties.

30. When Engine-drivers are required to shunt Trains, they and their Firemen must keep a sharp look-out either in front or behind, according to the position of the Points, to see that all is right before crossing, &c. If there be no Pointsmen on duty, the Guard must hold the Points, otherwise the Driver must refuse to move his Engine, reporting the circumstances at the end of his journey. Before putting on steam to shunt, Drivers must always receive the "All Right" Signal from the man at the Points.

31. When an accident or stoppage occurs to any Engine or Train on the Main Line, the Engine-driver must see back immediately a distance of 600 yards, with Signals to stop any approaching Train or Engine, and when it is necessary for an Engine to move in the wrong direction on the Main Line, the Engine-driver must previously see that some competent person has gone 600 yards in advance of his Engine to stop any coming Train; such person must continue so in advance while the Engine is moving in the wrong direction, and the Engine must not follow him at a speed greater than four miles per hour.

In case of Accident or Stoppage, how to act.

32. In case an Engine-driver may be unable to proceed with his whole Train when on the Line, he shall take part of it to the nearest Siding, returning immediately for the remainder. Before going on with any portion of such Train, the Driver must see that some competent man is in charge of that portion left behind, and is properly supplied with Signals.

Precautions to be taken when a Train has to be divided.

33. Should a stoppage occur near a Station, and the Engine-driver receive a written order from the Station Master or Guard to proceed in a contrary direction, this will be sufficient authority for so doing, at a speed not exceeding fifteen miles per hour.

Stoppage near a Station, how to act.

34. Firmen shall act under the direction of their respective Engine-drivers in all matters not inconsistent with the duties laid down in the rules; at the same time, they will be held jointly responsible with the Engine-drivers for their proper execution.

Duties of Firemen in reference to Rules.

35. Any instance of inattention to these Rules, or to the special orders, and which on investigation shall be proved, will be, at the discretion of the Locomotive Superintendent, punished by Fines.

RULES TO BE OBSERVED BY ENGINE-DRIVERS AND FIREMEN ON A SINGLE LINE OF RAILS.

36. All the previous Rules apply in this instance, and in addition thereto the following ones.

Lamps for Single Engine at Night.

37. An Engine travelling without a Train after sun-set, must, in addition to the usual **White Head Lamp**, carry a **Red Head Lamp**, also a **Red Side Lamp** on the tender and a **Red Tail Lamp** in the Rear.

Speed when coming to Stations, and when two Trains meet at a Station.

38. Engine-drivers on approaching Single Line Stations must so reduce the speed of their Engines as to be able to stop before reaching the Facing Points at the Station entrance, and when passing such Facing Points they must not exceed **four miles per hour**. When two Engines approach a Station at the same time, both Engines must be brought to a stand before passing the Facing Points, and there remain until specially signalled to advance.

SECTION XV.

POLICEMEN AND POINTSMEN.

1. Every Policeman on duty is to stand upon the Line clear of the Rails, and give the proper Signal on the passing of a Train.

2. The duties of Pointsmen are very simple, easily understood, and remembered, and are at the same time not heavy; but they require great care, attention, and watchfulness, for any neglect of them may cause very serious accidents; they are warned therefore always to be on the alert, and cautious in the discharge of their duty.

3. The Pointsman is to be careful in keeping his Points clear and well oiled; and whenever a Train or Engine has passed over, he is to remove any particle of coke or dirt that may have dropped between the Points, so as to prevent them from closing, and must also see that they are replaced in their proper position; he is to try his Points before the passage through of a Train, that he may be thoroughly satisfied that there is no impediment to their true working; and in any case where Facing Points exist, these precautions become doubly important.

4. If the Points are out of order, he must immediately report the fact to his superior Officer.

5. If he is in charge of Signals, he must pay particular attention to the Rules for working Signals, and must report immediately any derangement in the Signal Lamps or means of working them.

6. Policemen and Pointsmen are responsible for all Lamps under their charge being trimmed and showing a clear and distinct light, and also for a supply of Fog Signals and other necessaries being in their possession.

7. They are not to allow strangers to trespass on the Line without written authority, and are to be careful in carrying out the Regulations of the Company. Policemen are to take into custody persons offending aginst the provisions of the Railway Act.

8. Every Policeman on duty will be supplied with a Whistle, to aid him in calling the attention of the next Officer in communication with him; and such Signal is not to be considered as received until answered by the person to whom it is passed.

9. The attention of Policemen is called to the Rules for Enginemen in cases where the Line may be obstructed, and they must tender all assistance in their power under such circumstances.

10. The attention of Policemen is particularly directed to the several private Crossings on the Line (not public highways); they must see that the Law for regulating such places is strictly carried out.

SECTION XVI.

GATEMEN AT LEVEL CROSSINGS.

1. All Level Crossing Gates closing across the Line must be provided with **Red** Signal-Boards, and with Lamps showing **Red** up and down the Line when the Gates are closed across the Line.

2. Every Gateman will be provided with Day and Night Signals, which he must keep in proper order, and report immediately any defect he may observe to his superior Officer.

3. The Gates must be kept open to the public road, except when any Engine or Train is due and expected, or is heard or seen approaching, at which time such Gates are to be closed and fastened across the public highway; and until such Engine or Train has passed clear of such highway, the Gates are to be kept closed, and no person or thing to be allowed within them. While the Gates are open to the road, the "Danger" Signal must be exhibited both up and down the Line.

4. In all cases the Gateman, when signalling, is to stand in a position where he can be seen by the approaching Engineman.

5. If the Gateman observe any Gates or fastenings to be out of order, he must immediately report to his superior Officer; and in case any part becomes deranged, he must immediately report to the nearest Platelayer, in order to the Gates being made perfectly safe.

6. Gatemen are to prevent as much as possible any person trespassing upon the Railway, and every case of trespass must be immediately reported to their superior Officer; and they are also to report any irregularity of Signals or other infringements of the Company's Regulations whether of Platelayers or others in the Company's service.

SECTION XVII.

FREE PASSES.

Servants and others connected with the Railway are required to pay their fare the same as other passengers, except such Officers or persons to whom passes may have been granted, on the proper forms, by the authority of the Directors.

SECTION XVIII.

FORM TO BE SIGNED BY THE COMPANY'S SERVATNTS.

I being this
engaged as
in the service of the Great Indian Peninsula Railway Company, hereby declare that all the foregoing Instructions and Regulations have been read (or heard read) over by me, and duly explained to me; that I clearly understand them, and have received a copy of them; and I hereby bind myself to obey and abide by these Regulations. As witness my hand this
day of 186

Witness to Signature.

SECTION XIX.

REGULATIONS FOR INSPECTORS, FOREMEN, MAISTRIES, AND LABOURERS ENGAGED IN REPAIRING THE PERMANENT WAY AND WORKS.

1. Each Inspector will have a District of the the Line under his charge, and will be held responsible for the condition of the Permanent Way and Works on his District. He must keep an account of all materials used, and must see that none are wasted.

2. He must take care that the Foreman and Maistries are supplied with copies of the Rules and Regulations. He shall furnish them also with proper Signals and Lamps, and accurate Gauges for the Line, and all necessary tools, which he must require them to produce once in every month for his inspection, that he may ascertain if the Gauges are correct, the Tools and Signals in good order, and that no articles have been lost.

3. It will be his duty to see that the men employed under him are active and efficient in the discharge of their duties, and that they attend carefully to the Rules and Regulations laid down for their guidance; and to make a Monthly Return of each man's time.

4. He must examine frequently the Bridges, Points, Crossings, Turn-Tables, Water-Cranes, Signals, and all other works on the Line, and report upon them to the Engineer as occasion may require.

5. He must have a list of the names and abodes of every Foreman and Maistry in his district, so that in case of accident they may be called upon to summon their labourers immediately to assist in any way that may be deemed necessary; and should any obstruction or casualty take place, each Foreman or Maistry is instantly to collect the required strength to remove the obstacle, or render other assistance.

6. He must regulate the working of the Ballast and Earth-Trains, and must take care

that nothing is done which involves risk to the Train, or danger to the men employed.

7. He must report to the Engineer all cases of neglect, accident, or irregularity occurring upon his District.

8. He must promptly obey all the orders of the Engineer; and it will be his special duty to report to the Engineer any cases in which these Rules have been infringed or disregarded.

9. He must thoroughly acquaint himself with the working of all these Rules and Regulations, and with the Code of Signals in use on the Railway, as he will be held responsible for any breach of them by his subordinates.

10. The Foremen and Maistries of the Platelayers and Labourers will receive their instructions from the District Inspector, and will be under his charge.

11. Each Foreman and Maistry will be supplied with a copy of these Rules and Regulations, which he is always to have with him while on duty. He must thoroughly acquaint himslf with them, and especially with the working of the Signals; and must read and explain them to the men under him, and must produce them when required to do so.

12. Each gang will be supplied with such tools as are necessary, and the Foreman or Maistry will be responsible for the care of them.

13. Each Foreman or Maistry will be supplied with the following Signals:—

Two Red Flags.
Two White Flags.
Two Green Flags.

Two Hand Lamps for each, showing Red, Green, and White Lights, and six Detonating Signals, all of which must be used as directed in the Rules for Signals.

14. He will be held responsible for the conduct of the men under him, and for the state of the Permanent Way, the Gates, Fences, Ditches, and all other works on the portion of the Line allotted to him.

15. No Truck or Lorry is to be placed on the line without the permission of the Inspector of the District; and notice must be given to the Station Masters at each of the nearest Stations.

16. When any Truck or Lorry is upon the Main Line, it must be preceded and followed, at intervals of half a mile, by a man bearing a **Red Signal**, being a **Red Flag** by Day, and a **Red Lamp** by Night or in a Tunnel.

17. Except in cases of emergency, the Platelayers are not to take out any Rail on the Main Line, or perform any other operation involving danger to the Trains, without the permission of the Inspector, under whose personal supervision the work is to be done; and notice must be given to the Station Masters at each of the nearest Stations.

18. When any repairs or alterations of the road are to be done, which render it necessary to stop or slacken the speed of any Train, men must be stationed at a distance of **half a mile** both up and down the Line from the point of interruption, and must show as conspicuously as possible their **Red or Green Signal**, as the case may require. They must keep a sharp look-out for Trains, and must remain at their post until the Line is again clear and safe.

19. All obstructions must be removed, and the Line made clear and safe, fifteen minutes before any Train is due.

20. No impediment or obstruction of the Line is to be permitted by him in rainy or foggy weather, or at night, except by order of the Inspector.

21. In all cases of accident or emergency, the Foreman or Maistry, with his labourers, must hasten to render all the assistance in their power, and must inform the nearest Station Masters as quickly as possible.

22. Each Foreman or Maistry must walk over the portion of the Permanent Way in his charge every day before the departure of the first Train, and more frequently, if necessary, to examine carefully the state of the roads, and to tighten any loose keys or fastenings. He is to pay particular attention to the joints of the Rails, which must be kept in the middle of the Chairs, and the ends of the Rails are to be kept perfectly level; where Fishing-plates are used, he must see that the Bolts are not loose; and if any are wanting, he must have them replaced.

23. The Platelayers must see that all Occupation Gates are kept shut and fastened, and must take care that cattle and other animals do not stray upon the Line.

24. Every Foreman or Maistry is required to order off all persons trespassing within the Fences on his District; and if such persons persist in remaining, he is to take them to the nearest Station and give them in charge of the Company's Station Master or Police.

25. Foremen or Maistries are to report if any Gates, which the owners or occupiers of the land are requested to keep shut, have been left open, in order that the parties may be charged with the penalties.

26. He must take care that the Permanent Way is not raised in greater lifts than two inches, and that both Rails are lifted at the same time and to the same extent, and that Sleepers are firmly packed as the lifting proceeds, so as to leave as short a space as possible in imperfect connection.

27. On every occasion when the lifting is required, the Foreman or Maistry must send men back and forward a quarter of a mile from the place with a Green Signal, to slacken the speed of any coming Engine.

28. No Sleepers, Rails, Tools, or Materials are to be laid within three feet of the Rails, and the Ballast is not to be thrown up between the Rails to a greater height than three inches above them.

29. It is strictly prohibited to lay down or make use of Facing Points, unless a written order be given by the Engineer to do so; and a man, approved by him, be employed expressly to attend to such Points; no Siding or Switches shall be laid down at all without express permission of the Engineer given in writing. No temporary Switches shall be used, excepting of such construction as shall be approved of by the Engineer. When a temporary Siding is used, a man, to be approved of by the Engineer, shall be employed to attend to the Switches. No Siding is to be nearer than six feet to the nearest Rail.

30. On the approach of a Train, the Platelayers must remove from the Line in which they are at work, soon enough to enable the Engineman to see that the Rails are clear, and they must move to the outside of the Line.

31. Any Luggage, or Goods, or Articles of any kind, falling off the Train, are to be conveyed without delay to the nearest Station Master.

32. Each Foreman or Maistry must report to the Inspector of Permanent Way any case in which any of the Signals are disregarded by the Engine-driver.

33. Each Foreman or Maistry is required, in the event of a flood, to examine carefully the action of the water through the Culverts and Bridges on his length; and, should he see any cause to apprehend danger to the Works, he must immediately exhibit the power Signals for the Train to proceed cautiously, or to stop, us necessity may require, and inform the Inspector thereof; and until the Inspector arrives, he must take all precautionary measures for securing the stability of the Line.

34. Each Foreman or Maistry must consider himself responsible for the safety of the Line in his District, and he must not permit any person, whether employed as a Platelayer or in any other capacity, or under any pretence whatever, to commit any breach of these Rules, or to do anything by which danger is incurred. He must report all cases of neglect or disobedience to the Inspector, or he will be dismissed.

SECTION XX.

Regulations for Ballasting.

1. No Engine or Train is to be run nor Ballasting carried on without the written authority of the Traffic Manager.

2. A Guard or Breaksman must accompany each Ballast or Earth-Train. He will be subject to the same Rules and Regulations as the Guards of Passenger or Goods Trains, and will be held responsible for their observance.

3. He must make himself acquainted with all the Company's Regulations and the use of the Signals.

4. The Guard or Breaksman of the Ballast Train has the authority to direct the Foreman and Maistries and others employed in repairing the Permanent Way and Works, to assist him in the proper working of the Signals.

5. Ballast Engines are prohibited from passing along the Main Line in a fog or during a heavy rain, except when authorised to do so under special circumstances, and shall not move faster than fifteen miles an hour.

6. The Ballast Trains must be moved clear of the Main Line at least fifteen minutes before any Goods or Passenger Train is due.

7. When the Ballast Waggons are left on a Siding, the Guard must lock a wheel of the Waggon nearest to the Points of the Siding with the Chain and lock provided for that purpose, so as to prevent the Waggons being moved on the Main Line.

8. The Guard must report to the Inspector any case in which a Platelayer or other workman has refused to carry back a Signal, or to obey any other instructions.

By order,

W. Langdon,
Secretary.

1*st November* 1857.

The General Rules and Regulations contained in the foregoing pages, are the Bye-laws of the Great Indian Peninsula Railway Company. As witness the Common Seal of the said Company the *twenty-second* day of *February* 1867.

Seal.

(Sd.) J. E. Frith,
Director.

(Sd.) John A. Watt,
Secretary.

Allowed by the Governor General of India in Council under the provisions of Section XXIX of Act XVIII of 1854.

By order,

(Sd.) C. H. Dickens, *Colonel, R.A.*,
Secy. to the Govt. of India, P. W. Dept.

REGULATIONS FOR WORKING TRAINS ON THE BHORE AND THULL GHAUT INCLINES.

The traffic will be worked over the Bhore and Thull Ghaut Inclines by means of Trains formed under the following special arrangements:—

1. Passenger Trains shall not exceed 150 tons each in weight, exclusive of the Engine or Engines.

2. The weight of a descending Goods Train must not exceed 200 tons, exclusive of the Engine or Engines.

3. Special Break Vans will be provided, in addition to the ordinary Break Vans, for working the Trains over the Inclines.

4. The Traffic Manager and Locomotive Superintendent will, by mutual arrangement, from time to time fix the loads of all Passenger and Goods Trains, and also fix the maximum number of Breakes to be used with each description of Train on the Incline.

5. A Train must not be allowed to start until each vehicle has been examined and approved by the Carriage Examiner as in fit and proper state to travel. Any vehicle which he may consider unfit must be removed from the Train.

6. A Staff of Guards, Breaksmen, and Enginemen will be appointed specially to work Trains on the Ghaut Inclines, and under no circumstances may a Train be allowed to pass over either of the Inclines, except in their charge.

Incline Guards and Breaksmen.

7. An Incline Guard will travel with and be in charge of each Train over the Ghauts.

8. The Incline Guard will be held responsible to see that the Train is properly formed and coupled; that the number of Vehicles and Breaks are in accordance with the regulations to be from time to time laid down; that the maximum load fixed by these rules is not exceeded; that the proper lamps are in the carriages, and attached to the tail of the Train; that the Main Line Guards and Breaksmen are in their places, and able to efficiently perform their duties; and the Incline Guard alone will give the signal to the Engineman to start the Train.

9. Each special Break Van will be worked by a Breaksman. The Incline Guard will see that the Breaksmen apply their Breaks immediately, or relieve them either partially or wholly, in conformity with the signals from the Engine Driver.

10. The Incline Guard and Breaksmen must keep a constant look-out for, and promptly attend to, the signals given by the Engineman.

11. The Incline Guard must not allow any unauthorised person to travel with him, or to be in any of the Breaks. The Officers authorised to give passes for the Incline Breaks are the Managing Agent, Chief Engineer, Locomotive Superintendent, and Traffic Manager.

12. In ascending the Inclines, the Incline Breaks must be placed at the rear of the Train, and in descending must be placed in front next the Engine.

13. In case of a Train stopping on the Incline, the Breaks must be immediately applied, and a sharp look-out kept for the Engineman's starting signal, so as to ease off the Breaks before starting, to avoid jerking and liability of breaking couplings.

14. In case of a Train parting by the breaking of couplings or otherwise while ascending, the Breaks must be immediately put tight on and the Train brought to a stand. On no account whatever in case of a Train parting is the Driver to take the front part onward, but must stop at once, and the Incline Guard must then signal the Engine back cautiously to hook on to the rear of the Train; in doing this great care must be used, and one or two of the last carriages of the portion of the Train attached to the Engine spragged. If a Driver cannot get up the Incline with his load, he is on no account whatever to divide his Train and take on the front portion, but must push back very cautiously to the next Telegraph Station and reduce his load there; before doing this, however, the Incline Guard in charge must send a man in advance of the Train 600 yards with a red flag and red hand signal lamp, who will keep that distance in front of the Train exhibiting the danger signal in front until the Train arrives at the Telegraph Station.

15. The Incline Guard must not leave the Incline Breaks except in case of accident during the journey over any part of the Inclines, and must *on no account* allow any of the Breaksmen to leave their Breaks when on the Incline. This is a matter of the greatest importance to ensure safe working.

16. All Waggon Breaks in Goods Trains must be pinned down moderately tight on the descending journey before leaving the top of the Incline.

17. The Incline Guard of every Train must have, with each Train, the under-mentioned stores.:—

2 Levers.
1 Rail Rope.
1 Screw Jack.
3 Fire Buckets.
1 Red Tail Board.
1 Case Detonating Signals.
1 Hand Signal Lamp.
1 Box Grease.
1 Set red, white and green Signal Flags.
6 Good Sprags.
6 Draw bar Cotters.
1 Hammer
1 Cold Chisel.
3 Couplings.
3 Centre Chains.
Half inch chain, 30 feet long.

And in his personal possession one working Time Table and one Time Piece.

18. The Incline Guards in charge of Goods Trains, before starting their Trains from the top or bottom of either of the Inclines, or any intermediate Station, must carefully examine the sheeting and roping of the Waggons, to see that the Goods are well secured and protected from sparks from the Engine. Sheets must not be allowed to hang down, so as to come in contact with the Waggon Break Blocks. The loading of the Waggons must also be carefully examined, and if the contents of any Waggon is found to overhang to a dangerous extent, it must be detached from the Train, and not taken on until it is reloaded properly.

19. All Goods Trains over the Inclines, in ascending and in descending, must pass under the loading gauge at the beginning of the Ghaut journey; and should any Waggon not pass under the gauge all clear, the Incline Guard must have it detached to be properly loaded.

20. In ascending the Inclines, if a Train is assisted from behind, the Incline Guard must see that any Goods, such as long timber loaded on two or more Waggons. are placed next the front Engine; and in descending, that any Waggons so loaded are placed in the rear of the Train.

21. Incline Guards must, in addition to carrying out these regulations, perform the duties required by the General Regulations of the Company, for the safety of the Passengers, in the event of any accident.

Main Line Guards.

22. When a Passenger Train, complete as it has been run upon the other portion of the line, passes over either of the Inclines, the two ordinary Break Vans will be attached to the Train, and both the Main Line Guards will accompany the Train, each riding in his respective Break Van, and acting in accordance with the signal of the Engine Driver in the same way (defined in Rule No. 9) as the Special Breaksmen.

23. When a Passenger Train passes over either of the Inclines in two trips, the second Main Line Guard will accompany the first portion of the Train, and the head Main Line Guard the last portion of the Train, each riding in his respective Break Van, and acting as directed in the preceding rule.

24. While working over the Inclines, the Main Line Guards will be under the directions of the Incline Guards, in the same manner as are the Breaksmen.

Incline Enginemen.

25. The Incline Enginemen will be held responsible for controlling the speed of the Trains, and for giving the necessary signals to the Incline Guards and Breaksmen, to regulate the application of the Breaks.

26. The speed of descending Trains must under no circumstances be allowed to exceed twelve miles per hour upon any part of the Inclines.

27. The Trains must be worked, as nearly as possible, at an uniform speed, and perfect control over the speed must be maintained by the Engine Drivers.

28. Descending Trains on the Inclines must STOP at every Telegraph Station.

29. When two Engines are attached to a Passenger Train, both Engines must be in front of the Train, whether in ascending or descending; but if attached to a Goods Train, one must be placed behind the Train in ascending, and both Engines in front in descending.

30. The leading Engineman will always be in charge of the speed of the Train, and the Driver of the other Engine must keep a sharp look-out for and promptly obey the leading Engineman's signals.

31. Two distinct whistles will signify to reverse and put back, and one to move forward. In every case the Assistant Engineman must immediately repeat and obey the leading Engineman's signals.

32. Three sharp sounds of the whistle will be the signal for the second Engineman (if there be one), and the Incline Guard and Breaksmen to check the speed of the Train, and the usual signal of the deep-toned whistle must be used in cases of danger, when every effort must be immediately made by Guards, Breaksmen, and Enginemen to bring the Train to a stand as quickly as possible.

33. Great care and caution must be exercised by Engine Drivers in approaching the Reversing Station on the Inclines, either in ascending or descending, specially at night; they must be prepared to stop their Train in case the signals are not turned off to allow them to pass. The utmost caution is also required in shunting at night at the Reversing Station.

34. Under no circumstances must an Engine be detached from a Train while the Train is in motion.

35. Every Engineman must always carry on the Engine, which is in his charge, a spare coupling of the heavy kind.

36. Enginemen will be careful in stopping at Telegraph Stations when ascending the Inclines that the last Vehicle of the Train is past the points leading into the safety siding, so that in starting should the Train break away, it will run into the safety siding.

Telegraph Signals.

37. There will be separate wires for the Up and Down Lines, and a separate instrument to each.

38. Two signals only will be given on the instrument, viz. :—

No. 1 (One beat to the left \). Train in, Line blocked.

No. 2 (Two beats to the right //). Train out, Line clear.

Each signal must be acknowledged by repeating it on the same instrument and giving the initial of the Signaller.

39. A Train must not be permitted to pass from one Station towards another until No. 2 signal (Line clear) has been received.

40. As soon as a Train has been permitted to pass a Telegraph Station, No. 1 Signal (Train in) must be sent to the next Station, and then No. 2 (Train out) to the preceding Station.

41. The time of receiving and sending each message must be entered by the Signaller in the book provided for the purpose as soon as he has sent or received the message—a message being understood not to be complete until acknowledged.

42. The Signal Instruments must not be used for any other purpose than signalling Trains.

Semaphore Signals.

43. The Station Signals on the Inclines will stand at danger. They may be turned off only to allow a Train to pass, and must be immediately thereafter turned on again.

44. Particular attention must be given by Station Masters and other persons in charge of Signals to keep the Signal Lamps in good order and burning brilliantly at night.

45. Upon a Train approaching a Station on either of the Inclines at night, and the Semaphore Signal Lamp is out, the Driver must on no account run past that signal until he has been informed that there is no danger ahead, and has received a verbal order from the Station Master or Incline Guard to proceed.

46. The general regulations for the guidance of the Company's servants are to be observed by the Incline Guards and the Incline Enginemen in all cases not specially provided for in these regulations.

(Sd.) E. W. Kelly, Jr.,
Acting General Manager.

(Sd.) S. Glover,
Acting Loco. Superintendent.

Bombay, August, 1865.

Allowed by the Governor General of India in Council under the provisions of Section XXIX of Act XVIII of 1854.

By order,

(Sd.) C. H. Dickens, *Colonel, R.A.,*
Secy. to the Govt. of India, P. W. Dept.

No. 99.

The following Rules and Regulations for the conduct of the Officers and Servants were made by the Bombay, Baroda, and Central India Railway Company under Section 29 of Act XVIII of 1854, and were on the 11th June 1867 allowed by the Governor General in Council. They are now republished as so allowed by order of the Government for the information of all persons concerned :—

General Rules and Regulations for the Bombay, Baroda, and Central India Railway in India, made in conformity with Section XXIX of Act XVIII of 1854, entitled "An Act relating to Railways in India," and approved of by the Governor General of India in Council.

SECTION I.

GENERAL REGULATIONS RELATING TO CONSTRUCTION AND MANAGEMENT.

1. Every Line of Railway, intended to be worked by Engine power, for the conveyance of Passengers, shall be provided with an Electric Telegraph.

2. Trains moving in opposite directions shall invariably pass each other at the Stations, and no Engine, with or without a Train, shall be permitted to leave one Station for another until it shall have been ascertained, by means of the Electric Telegraph, that the line between those two Stations is clear of Engines and Trains, and of all impediments, so far as can be known.

This Rule is not intended to prevent an Engine being sent cautiously along the Line to assist a Train disabled by accident.

3. No Special Train, or Pilot Engine, shall leave a Station or pass along a Railway unless previous notice shall have been sent by Electric Telegraph, and shall have been acknowledged at every Station throughout the distance to which such Engine or Train is intended to proceed. Special Trains shall be subject to the Rules prescribed in the preceding Clause, and the utmost caution shall be used whenever such Trains are run.

4. No Train shall be allowed to move from any Station unless it be provided with efficient means of communication, whilst in motion, between the Engine-driver and the Guard, or other Officer in charge of the Train, reciprocally.

5. To enable the Driver to draw the attention of the Guard, each Engine, in addition to the usual shrill Steam Whistle, shall be furnished with a deep-toned Guard's Whistle, and this Guard's Whistle shall never be sounded except for the purpose of attracting the attention of the Guard.

6. To enable the Guard to call the attention of the Driver, on some convenient part of each Tender shall be suspended a Bell, with a lever arm, to which shall be attached a cord, passing through spring brackets fixed on the top or along the sides of all the carriages in the Train, and terminating in the Guard's Van. No Carriage, Truck, or Horse-box, shall be attached to a Passenger Train, unless it be provided with brackets to carry the cord above-mentioned. When the Guard may have occasion to call the attention of the Engine-driver, he will pull the cord and sound the Bell.

7. No Passenger Train shall be allowed to move from any Station unless it be provided with an apparatus by which the Guard in charge can communicate with, and make his way to, any and every Carriage in the Train; to afford the means of such communication, every Carriage, Van, or Horse-box, forming part of a Passenger Train, shall be provided with foot-boards, and with hand-rails or hold-fasts, attached to the sides of the Carriages, for the security of persons passing along the foot-boards. The foot-boards shall be not less than eight (8) inches broad, and shall extend the whole length of the frame of the Carriage, terminating evenly with the ends of the Buffers when pressed home.

8. Gates at Level Crossings shall be constructed to close across the public roads, and shall not close across the Line of Railway, except on great thoroughfares, or under special sanction of Government.

9. In part of every Train for the conveyance of Passengers, there shall be a loaded Van or Truck interposed between the Tender of the Engine and the first Passenger Carriage.

10. No Locomotive Engine shall, on any account, be employed to push a Train from behind, except in "shunting" from a Main Line to a Siding, or in the event of an accidental obstruction obliging a Train to return to the nearest Station.

11. No Train shall be despatched from any Station without a Break-carriage, and one or more Guards, and all the necessary Lamps.

12. The Station Lamps shall be lighted as soon as it becomes dusk, and during the twilight both the Day and Night Signals shall be used. The Signal Lamps shall not be put out in the morning until broad daylight.

13. No Engine shall be driven Tender foremost on the Main Line (unless when shunting) into a Siding, without the written order of the Locomotive Superintendent, for which he will be held responsible, or from unavoidable necessity, which the Engine-driver will be required to establish.

14. No Engine, Carriage, or Waggon, shall cross or "shunt on" or from the Main Line until the proper Signal has been sent back or exhibited both up and down the Line.

15. The Statistics of Traffic shall be recorded in the fullest detail, and on a uniform system. A complete set of forms will hereafter be prescribed for general adoption.

SECTION II.

REGULATIONS GENERALLY APPLICABLE TO THE SERVANTS OF THE COMPANY.

1. Each person is to devote himself exclusively to the Company's service, attending at such hours as may be appointed and residing wherever he may be required.

2. He is to obey promptly all instructions he may receive from persons placed in authority over him by the Directors, and must strictly conform to all their orders, in addition to the General Rules and Regulations which may be furnished.

3. He must not quit the service without having given one month's previous notice in writing of his intention, excepting such servants as have special agreements to the contrary. In case of his quitting without such notice, all claim for pay due will be forfeited. Salaries and wages of the Railway Establishments will be kept in arrears not less that fifteen days.

4. He will be subject to immediate dismissal for disobedience of orders, negligence, misconduct, or incompetency, or for any neglect of these Regulations, and will be held liable for all damages occasioned by misconduct or negligence. The pay of each man will always include his services during all such hours, whether early or late, as may be determined from time to time by his Foreman, and which hours will be so arranged as to give each man a fair average day's work.

5. No instance of intoxication on duty will ever be overlooked, and besides being dismissed, the offender will be liable to fine or imprisonment by the Magistrates of the District.

6. The first and most important duty of all the Company's Officers and Servants is to provide for the public safety; to prevent any obstruction on the Main Line which can be avoided, and to remove it instantly should it occur; to take special care at all times that the "Danger" Signals, as hereafter denoted, are properly worked; to protect Trains standing on the Line, and that Signals are shown in sufficient time to warn all parties of the obstruction before any Engine, Carriage, Waggon, Truck, Horse-box, or other vehicle or other obstruction be placed on or crossed over the Main Line, and also during the time that impediments (of any description) to the safe passage of Trains may exist.

7. In order to secure the observance of this Rule, it is required that the Clerk or person in charge of any Station or Siding, as well as the Signal-man shall be first apprised verbally by any servant of the Company whose duty it may be to remove any Engine, Carriage, Waggon, Truck, or anything which may obstruct the passage of the Trains into or across the Main Line, that he is about to do so; and the person in charge of such Station or place shall there upon personally attend to that business, in order to see that the proper Signals of Danger have been shown; and he shall attend to this duty until the Line shall again be quite clear or unobstructed.

8. The responsibility of any other servant of the Company than those specified in the last Rule is no way lessened by it, and all persons whose duty calls them to assist, *or who* are present on any such occasion as those specified above, will be held individually responsible for the protection of the Engine or Train from interruption or danger, and for keeping the Line clear and the Signals properly shown.

9. The conduct of all the servants of the Company is to be regulated by prompt, civil, courteous, and obliging attention to every person with whom they may have intercourse. They must at all times make full and satisfactory answers to all enquiries, and invariably give their names and occupations to persons who may require to know them; and any rudeness, incivility, or want of proper attention to passengers will meet with instant dismissal.

10. No money or gratuity in the shape of fee, reward, or remuneration, is allowed to be taken from the passengers or other persons by any servant of the Company, under any pretence whatever, even though the regulated hours of duty shall have expired. Any servant receiving any gratuity will be immediately dismissed from the service.

11. Swearing and immoral and indecorous language are strictly prohibited, and also violent altercation and threats.

12. The Company reserve the right to deduct from the pay of their servants such sums as may be awarded as fines for neglect of duty, which will be appropriated to a Sick Fund, or to such other purpose as the Directors may think fit.

13. No person is allowed, under any circumstances, to absent himself from his duty, without permission from the head of his department.

14. Smoking is strictly prohibited in the Carriages and in all parts of the Company's premises; the use of Beer and Spirituous Liquors is in like manner forbidden, except in the Refreshment-rooms or other places set apart for that purpose.

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16. Any person having occasion to walk along the Railway, is to walk clear of the Rails altogether, unless his duty should require him to pass between them. Any person who may be obliged to walk through a Tunnel, is to keep close to the wall on his right hand.

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18. Every person receiving uniform must wear it on duty clean and neat, and if any article of dress, tools, or other things provided by the Company, shall have been improperly used or damaged, the person receiving it will be required to make it good. On leaving the Company's service, each article of dress, tools, or other things which have been supplied, must be delivered up.

19. Every servant of the Company is required to report immediately to his superior Officer any infringement of the Rules and Regulations which may come to his knowledge.

20. The Book of Rules in English is to be kept in the possession of every Engineman, Fireman, Guard, Switchman, Policeman, Platelayer, Gauger, and Foreman, and such other servants understanding English to whom it may be delivered; and any such servant found without one, will be fined by the head of his department such a sum as he may think proper. It must be produced when required, and if defaced or torn, a new one will be supplied at the cost of the owner; and any person who may have lost his copy of the Rules, is required immediately to apply to the head of his department for another. All servants of the Company whose duty renders

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19. Every servant of the Company is required to report immediately to his superior Officer any infringement of the Rules and Regulations which may come to his knowledge.

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them in any degree responsible for the safety of the passengers, the Company's property, or that of their fellow-servants, must be thoroughly and perfectly conversant with all the Rules contained in this book, their special attention being directed to those which refer to their own particular duties; and in every case where the assistance is required of persons who are not conversant with all such Rules, these persons must be strictly prohibited from doing any act or work on, or within ten feet of, the Main Line, except in the presence of and under the immediate directions of some Officer or Servant who is perfectly conversant with all the Rules and Regulations of the Company.

21. Each Native subordinate, who may be unacquainted with the English language, will be provided with a translation into his own tongue of these Rules, or of the Section relating to his peculiar duties. He will be required to make himself thoroughly acquainted with its contents, to carry it about with him, to produce it when called upon to do so, and if lost, to take the measures for replacing it prescribed in the foregoing Clause.

22. Any articles found by any of the Company's servants in any of the Carriages, or at a Station, or on any other part of the Company's property, must be immediately sent to the person in charge of the nearest Station, by whom it is to be forwarded to the Traffic Manager's Office for registration; any breach of this Rule will be visited with severe punishment.

23. **Should any servant think himself aggrieved, he may memorialize the Board, or their Agent in India, but in every such case the Memorial must be sent through the head of his department.**

24. When any accident occurs on any part of the Line, it must be immediately reported to the nearest Station Master or Station Clerk, and as soon as possible to the Locomotive Superintendent.

25. Every servant of the Company is specially invited to communicate to his superior Officer anything calculated to promote the interests of the Company, or the safety and convenience of the public.

26. Reports or other communications are, if practicable, to be made in writing: verbal messages are strictly prohibited, except in cases where writing materials are not procurable.

SECTION III.

SIGNALS.

Red is a signal of **Danger**—'**Stop.**'
Green „ „ **Caution**—'**Proceed Slowly.**'
White „ „ **All Right**—'**Go on.**'

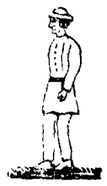
The Signals will be made by Flags in the daytime, or by Lamps at night.

In addition to this, any Signal, or the Arm waved violently, denotes "Danger," and the necessity of stopping immediately.

SECTION IV.

HAND SIGNALS BY DAY.

When the Line is clear, or nothing to impede the progress of any Engine or Train, the Policeman will stand erect, with his Flag in his hand, thus—



2. If it is necessary to proceed with **Caution**, the **Green** Flag will be elevated, thus—



Or in absence of the Flag, one Arm will be held up, thus—



3. If it be necessary to proceed with **Caution** from any defect in the Road or Rails, one **Green** Flag will be depressed, thus—



4. If required to **Stop, the Red** Flag will be shown, and waved to and fro, the Policeman facing the Engine.



Or, in the absence of a Flag, by both Arms being held up, thus—



5. Engine Drivers seeing a **Red Signal,** whether it be by Flag, Lamp, or any other contrivance, are required, under all circumstances and without exception, to **Stop** their Engines **as soon as possible.**

6. As soon as the Engine passes, the Policeman will bring his Flag to his shoulder.

SECTION V.

DETONATING SIGNALS.

1. **Detonating Signals are to be used in addition to the regular Day and Night Signals in cases of fog, obstructions, or obstacles; a supply of not less than twelve shall be kept at each Station, in a place known to all servants, so that they may be obtainable at all times.** These Signals are to be placed on the Rail (label upwards) by binding the lead clip round the upper flange of the Rail. When the Engine passes over the Signal, it explodes with a loud report, when the Engineman must instantly stop, and the Guard or Fireman must immediately protect the Train by going back and placing one of these every **100 yards,** for a distance of **one quarter of a mile,** the Train may then proceed slowly to the place of obstruction. When the occasion for using them has passed by (by the removal of any obstacle or otherwise), the Signals must be removed from the Rail.

SECTION VI.

SEMAPHORE SIGNALS.

1. The Signals are constructed with either one or two Semaphore Arms.

2. **The Signal is invariably made on the left-hand side of the Post, as seen by an approaching Engine-driver.**

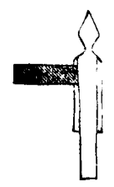
3. **All Right** is indicated by the left-hand side of the Post being clear, the Arm being within the Post, thus—



4. **The Caution Signal, to slacken speed, is shown by the Semaphore Arm on the left-hand side being raised to an angle of 45 degrees, thus: which must always be kept up for 15 minutes after a Train or Engine has passed.**



5. The **Danger** Signal, to stop, is shown by the Arm being raised to the horizontal position, thus: which must be always kept up, and only turned off to allow a Train to pass, after which it must be immediately turned on again.



6. **When the two Arms are raised horizontally, both Lines are obstructed.**



SECTION VII.

FIXED SIGNALS BY NIGHT.

1. The **All Right** Signal is shown by the **White Light.**

2. The **Caution** Signal is shown by the **Green Light**

3. The **Danger** Signal by the **Red Light** must always be shown, and is to be turned off only to allow an Engine or Train to pass.

SECTION VIII.

TRAIN SIGNALS.

1. **No Engine or Train shall start from any Station between sunset and sunrise without the Red Head and Tail Lamps being lighted, and those Lamps must be examined wherever the Train stops, to see that they are still attached and burning clearly.**

SECTION IX.

STATION SIGNALS.

1. When the Line is single, the "Danger" Signal on both sides of the Station must be always kept "on," and only turned off to allow a Train to come up to the Platform, after which it must be turned on again. Should a second Train arrive from either direction, the Pointsman having given his Signal, the "Danger" Signals shall be turned off, until the newly-arrived Train shall have passed the Points to the Main Line, where it will remain protected by the two "Danger" Signals until the Train at the Platform has moved out. The Train on the Main Line will then "shunt" or back to the Points, and be passed to the Platform.

2. Every Train and Engine will stop at all the Stations, or will only be allowed to pass when the Signal "All Right" is shown.

SECTION X.

JUNCTION SIGNALS.

1. **At the Junction of two Lines of Railway, separate Signal Posts will be provided for each.**

2. All the Signals at Junctions must be kept to show "Danger," except when an Engine or Train approaches which it is not necessary to stop, in which case, the Signal on the Line in which such Engine or Train is coming must be lowered to "Caution," all the other Signals being kept at "Danger." Engines or Trains on the Main Line must have the preference of, and be allowed to proceed before any Engine or Train on the Branch Line. The Signals at Junctions must never, on any account, be lowered below "Caution," and after the passing of any Engine or Train, they must be kept at "Danger," and only moved from this position to allow Engines or Trains to pass.

3. A Red Board, or an additional Tail Lamp, attached to the back of an Engine or Train, denotes that a Special Train is to follow; and care must be taken to attach such Board or Lamp to any Train starting from a Station where notice has been given of a Special Train to follow.

4. If any Signal is out of order, it must be immediately reported to the Traffic Manager.

SECTION XI.

STATION MASTERS OR CLERKS IN CHARGE OF STATIONS.

1. Station Masters will receive orders from, and report to, the Traffic Manager. Clerks in charge of Stations will be under the immediate orders of the Traffic Manager, or under those of a neighbouring Station Master, as may be ordered in each case.

2. Every Officer in charge of a Station has control over all the servants of the Railway Company attached to the Station, or to the Points and Signals connected with it.

3. It will be the special duty of every Officer in charge of a Station to attend to the arrival, despatch, and departure of Trains; and when he has ascertained that the work of the Station is performed, that the passengers have entered the Carriages, and that the time as pointed in the Time Table has arrived for the departure of the Train, will have the Hand Bell rung as a signal to the Guard to proceed. He will be held answerable for the Station buildings, and the Company's property attached to them. He is also to be responsible for the faithful and efficient discharge of the duties devolving upon all the Company's servants at the Station. He will bring fully to the notice of his official superior all misconduct and inefficiency on the part of his subordinates. He is to take care that all Signals, Gates, and Points are in complete working order by day and night, and shall give notice to the Inspector of Permanent Way of the Division immediately on any repairs being required thereto; and in case any part becomes deranged or broken, he must immediately order the nearest Platelayer to get the same made perfectly safe; and he will be held responsible for the consequences of any accident that may occur from the defective state of the Signals, Gates, or Points under his charge, unless the same shall have been previously reported as hereby required.

4. He is to see that all general and other orders are duly entered and executed, and that all Books and Returns are regularly written up and kept.

5. He is to see that all the servants obey the Rules and Regulations, and is to pay particular attention to the Signals and to the Rules respecting them, and to see that the Signal Lamps are lighted as soon as it becomes dark; and during the interval between the dusk of evening and dark, both the Day and Night Signals must be used. The Signal Lamps must not be put out until broad day-light.

6. He is to inspect daily all the Rooms, Platforms, and places connected with the Station, in order to see that they are neat and clean.

7. He is to see that all the servants at his Station come on duty clean in their persons and clothes.

8. He must be careful that all Stores supplied for the Station are prudently and economically used, and that there is no waste of Oil, Stationery, &c.

9. He is responsible for having the name of the Station distinctly called out from end to end of every Train stopping at the Station.

10. In case of obstruction or accident, he is to obtain all necessary assistance as soon as possible, and report such occurrence to Head Quarters immediately.

11. He is to take care that the Establishment is on the alert, and that there shall be no obstruction on the Main Line near his Station when any Train is due.

12. He is to see that all Carriages or Waggons which may be left standing in the Sidings are securely scotched, and the Brakes down.

13. Every exertion must be made for the expeditious despatch of the Station duties, and for ensuring punctuality in the Trains; and no Trains shall be started before the time stated in the Tables.

14. As a general rule, Passenger Trains are to take the precedence of Luggage Trains.

15. The Station Masters must leave to the discretion of the Engineman to determine the load that may be sufficient for his Engine; but each case of refusal to take Freight that the Station Master may wish to forward, must be reported to the Traffic Manager.

16. The Clerks at the several Stations are to deliver Tickets to all persons booking their places for conveyance by the Railway, and no person is to be allowed to pass into the Platform without producing his Ticket.

17. If a Guard or Station Clerk have reason to suspect that any Passenger has been travelling on the Railway without having paid the proper fare, he may require such person to produce his Ticket; and if any passenger shall refuse to show his Ticket, or to deliver the same up when required, or shall commit any other offence against the Rules and Regulations of the Company, the case shall immediately be investigated by the Chief Clerk of the Station where the occurrence may take place, who is to exercise his discretion as to the proceedings to be taken, always reporting to Head Quarters what has been done.

18. The power of detention is to be exercised with great caution, and never where the address of the party is known, and his position such as will afford reasonable security for his appearance to answer the charge, or where adequate security is offered for such appearance. When it shall be necessary to detain any party, such detention shall not continue for a longer period than is absolutely necessary, but he shall be conveyed before a Magistrate with as little delay as possible.

19. Passengers not producing their Tickets are required to deposit the amount of the whole fare from whence the Train started, until inquiry can be made, in order to ascertain whether the fare has been actually paid or not; in every case the circumstances must be inquired into without delay, and reported to Head Quarters.

20. As it is the intention to defraud which constitutes the offence, it is very desirable that the power of detention should be exercised with caution and discretion, as cases may frequently occur of persons travelling unintentionally beyond the distance for which they have paid their fare, or even against their wish; and the right of detention is only applicable, in cases of what is termed over-riding, to parties who knowingly and wilfully proceed beyond the place to which they are booked, and that not only without previously paying the additional fare for the original distance, but also with intent to avoid payment thereof.

21. An account of all Unclaimed Luggage, and any property or articles found on the Line and on the Company's premises, must be kept by the Clerk in charge; and all such articles or things must be sent to the Traffic Manager's Office at the end of each week, together with a list thereof.

22. Persons in charge of Stations must be careful in seeing that the Station Clocks are kept at the proper time, and in working order.

23. No Station Master is allowed to absent himself from the duties of his office, unless with leave from the Traffic Manager, except from illness, in which case, he must immediately inform his superior, and in the mean time he must take care that some competent person is entrusted with his duties.

24. Smoking is not allowed either in the Carriages or at the Stations. In the event of any person being drunk and disorderly, or conducting himself to the annoyance of others, the Station Master is to use all gentle means to stop the annoyance, and if the offender persists, the Station Master is to remove him from the Company's premises.

25. Each Officer in charge of a Station shall be accountable for the Tickets entrusted to him, and for the money collected in his Station, unless that responsibility shall have been separately vested in a Cashier or Booking Office Clerk.

SECTION XII.

GUARDS.

1. Every Guard must be in attendance at the Station at least half an hour before the time appointed for his Train to start.

2. Each Guard is to take with him the following articles, viz.:—

1 Time Table.
1 Monkey-Wrench.
2 Levers.
1 Tail Rope.
1 Screw-Jack.
2 Fire Buckets.
1 Red Tail-Board.
1 Case of Detonating or Fog Signals.
1 Hand Signal Lamp.
1 Box of Grease.
1 Time-piece and Bell.
Red and White Signal Flags.
A few spare Centre Chains and Shackles.
A double-hooked Chain.

3. He will receive his instructions from the Clerk in charge or Station Master, to whom he is to make known whatever is wanting. The Clerk in charge or Station Master, when he has ascertained that the work of the Station is performed, that the passengers have entered the Carriages, and that the time, as pointed in the Time Table, has arrived for the departure of the Train, will have the Hand Bell rung as a Signal to the Guard, and the Guard will thereupon see that all the Carriage doors are closed and secured, and that the luggage is properly sheeted, and then sound his Whistle as a Signal to the Engine-driver to proceed.

4. He is to see that his Break is in good working order, and that the Lamps of the Train are in good order, and that they are lighted between sunset and sunrise, and also that the Carriages and Waggons in his Train are in good order, and properly coupled and screwed up; that the cord to the Bell on the Tender is attached and passed along the top of the Carriages, and the end secured to the Guard's Van, and also that the axlebearings of all the vehicles are greased.

5. The Trains when in motion will be under the control of the first Guard (in case there are two, the first shall ride on the Van or Carriage next to the Engine or Tender). The passengers and property in the Train will be under his charge; he will be responsible for the safety and regularity of the whole; he is to enter on his Way-Bill the time of running with the arrival and departure from each station; he is to keep the time as given to him by the Station Master at the principal Terminus, by which he is to regulate his Time-piece daily, and which time he is to give to the Clerks at the intermediate Stations; he is to see every Carriage detached which may be destined for any intermediate Stations; he is to attend to the Luggage, and enter up his Way-Bill correctly.

6. When a second Guard goes with a Train, he is to attend to the instructions of the first Guard, and to assist him in any way that may be required.

7. Guards must regularly signal to the Engineman that all is right; but when any thing is wrong, they must give the "Caution" or "Danger" Signal; and if not observed, they must draw the cord and sound the Bell on the Tender. The Signal from the Engineman to the Guards will be by a deep-toned Guard's Steam Whistle, on hearing which they must immediately apply their Breaks.

8. On arrival at a Terminus, the Guard or Guards are not to leave the Platform until they have delivered over all parcels and luggages to the persons appointed to take charge of them; and if any article is missing, they are to report the same to the Officer in charge of the Station.

9. The Guard is also to report any unusual circumstances which he may have observed during the journey, and any Carriage, Waggon, &c., which may require examination.

10 The doors of the Carriages on the side furthest from the Platform are always to be locked; and the Guards are charged to request passengers to keep their seats in case of any stoppages on the road.

11. Guards are to exert themselves to prevent any breach of the Bye-Laws by passengers or

others, and to report such cases if they occur. With regard to persons intending to defraud the Company, they are referred to Rules for Station Masters, &c., paragraphs 17, 18, 19, and 20.

12. When a Train comes to a stand-still, or is only able to move on at a slow pace, the Guard is to see that competent persons be sent both back and forward with Signals to a distance of 600 yards. The Guard in the discharge of his duty is to use every exertion for the protection of the Train under these circumstances; and in case of emergency, he must go with a Signal himself the required distance. He is, however, except on such an emergency, to remain with his Train.

13. When it is necessary for the Guard to make a Signal to the Engineman, he must draw the cord attached to a Bell on the Tender, and continue to ring it till the Signal is answered; but should this apparatus get out of order, the Break may be applied, or a Flag or Lamp is to be waved to attract the Fireman's attention.

14. The Guards must pay strict attention to see that the fare of each passenger, and the charge on every article, is properly booked, and the fare paid; if he has reason to suspect that any passenger has not paid his fare, he is to request such person to show him his Ticket, and in default thereof, he is to report such case to the Clerk at the next Station, and enter it in his Report. When a passenger wishes to change from any inferior to a superior Carriage, the Guard must have this done by the Clerk at the first Station, to whom the difference is to be paid.

15. It is the Guard's duty to see that each passenger is seated in the class of Carriage corresponding to his Ticket.

16. Prisoners, and persons who are afflicted with insanity, or who, from any like causes, may be disagreeable to the other passengers, must be placed in a compartment by themselves.

17. When a Guard is in charge of a Train to which Goods Waggons are attached, he must carefully examine the loading and see that it is well protected and secured, and especially that it does not overhang the sides.

18. He must see that Goods of a combustible nature, such as might possibly take fire from a spark or hot cinder, are completely sheeted and tied down.

19. He is to be careful in delivering all invoices, letters, despatches, and other things lawfully committed to his care.

20 He is to examine the Tickets on the Waggons, and compare them with the Way-Bill, and must have any discrepancy rectified before starting.

21. He shall not permit any person to ride in the Guard's Van or Break-Waggon without a special order.

22. It is especially enjoined upon the Guards that they be quick and attentive in the discharge of their duties, and in getting the Trains away with as little delay as possible from the intermediate Stations; the stop at an intermediate Station ought not to exceed two minutes, unless it be necessary to *wait for time*, and should this be the case for more than five minutes, it is to be noted on the Way-Bill.

SECTION XIII.

PORTERS.

1. The Station Porters to appear on duty clean.

2. To be at the Station at such hours as the Station Master *shall* regulate.

3. To be upon the Platform, or on the outside of the Station, for the purpose of carrying luggage, &c., to close the entrance doors when a Train is due, and be upon the Platform waiting the Train, on the arrival of which they are to pronounce distinctly the name of the Station, and immediately open the doors of all Carriages, in which any sign be made by a passenger as wishing to get out; and at Terminals or first-class Stations, *all the doors* must be opened, and every exertion made promptly to afford every assistance to persons in obtaining their luggage.

4. Porters are required to be careful, in giving out the luggage, not to give the wrong articles, more especially at intermediate Stations, and in selecting luggage they are distinctly to understand *its* destination.

5. The Porter's duty as regards Passenger Trains, is to carry luggage and parcels to and from conveyances outside the Station to or from the Train, and this work is expected to be done with as much celerity and despatch as is consistent with the care of the articles carried, and to avoid striking against any person.

6. The Porters must keep the Platforms free of Goods, Parcels, or articles of any sort at Train times.

7. No person is to be admitted to the Platforms without a Ticket, unless with the Station Master's permission, and any person trespassing upon it or upon any part of the Company's premises without authority, is to be warned to leave, and, if he refuse to do so, the Porter is to immediately report such circumstance to the Station Master or Clerk in charge.

8. Between the departure and arrival of Trains, the duties of Porters consist principally in loading and unloading goods, and in keeping the Stations and Offices clean and in good order; they are to devote themselves entirely to the Company's service in all matters and at all times, and to implicitly obey the orders of the Station Masters.

9. The Porters are furnished with the Regulations respecting *Signals*, and must make themselves thoroughly acquainted therewith, and be observant whether the right Signals are up and attended to, and report any errors at once to the Station Master.

SECTION XIV.

ENGINE-DRIVERS AND FIREMEN.

1. Every Engine-driver must be with his Engine at least 45 minutes before the time appointed for starting with the Train, to see that his Engine is in proper order, and sufficiently supplied with fuel, water, signals, lamps, &c., &c.; and every Fireman must for the same purpose be with his Engine at least one hour before such Train is to start.

2. At five minutes before the hour of starting with any Train, and not sooner, the Engine-driver must place his Engine in front of the Train; after that time, and until the end of the journey, he will receive his orders from the Guard in all matters affecting the starting, stopping, or movement of the Train, and he must promptly obey all orders or Signals given to him, whether by the Station Master or the Guard, so far as the safe and proper working of his Engine will permit him to do.

3. No person except the proper Engine-driver, his Firemen, and Assistant, will be allowed to ride on the Engine or Tender without permission of the Locomotive Superintendent, or, in special cases, by an order in writing, from one of the Chief Officers of the Company, with a notice to the Superintendent.

4. When the Engine is in motion, the Engine-driver is to stand where he can keep a good look-out ahead, in which the Fireman, when not otherwise engaged, is to assist; and the Assistant Fireman is to keep a good look-out for any Signals from the Guards of the Train, and see that the Carriages and other vehicles in his Train are right; and both are to obey the Engine-driver's instructions.

5. Every Engine-driver shall have, at all times, on his Tender or with him, the following Articles; he must be held responsible for them, and he must produce them whenever the Foreman requires to do so:— (Engine Tools.)

1 Case of Detonating Signals.
1 Set of Lamps for Engine and Tender.
1 Set of Screw-Keys.
1 Large and small Monkey-Wrench.
1 Screw-Jack.
2 Pinch-Bars.
2 Short Chains with Hooks.
2 Fire Buckets.
2 Hammers and Chisels.
3 Half-round Files.
1 Set of Oil-Cans and Fillers.
4 Tube Plugs and 1 Driver.
1 Spare Clock.
2 Syphon Cups.
1 Shovel Fire Iron.
A few spare Bolts and Nuts, Cord, Flax, Spunyarn, and a Rope.

The Lamps are to be delivered into the Lamp-house when the journey is completed, and taken out again when required.

6. Engine-drivers are bound to observe all Signals, without exception, and under all circumstances. (Attention to Signals.) An Engine-driver must pay instant attention to every Signal, whether he understands its object or purpose or not, and should he fail to do so, he will be liable to dismissal and such severe punishment as is provided for under the Railway Act. When a Red Signal is shown, he must under no circumstances pass it, but, as soon as possible after seeing such Signal, bring his Train to a stand.

7. In addition to the Red Signal, if an Engine-driver passes over a Detonating Signal, he must bring his Engine to a stand as quickly as possible.

8. As a general rule, Goods Trains must in all cases give way to, and assist, Passenger Trains in keeping their proper time.

9. No Special or Extra Engine, with or without a Train, will be allowed to pass along a Railway without previous notice, or a written order from the Locomotive Superintendent, and without strict observance of the provisions of Clause 3, Section I, so as to provide against any risk of a collision from one Engine meeting another or overtaking a Train.

10. The particular attention of Engine-drivers, Firemen, and Guards is directed to the Level Crossings on the Line, either private or public (as the inexperience of the Natives renders them liable to accidents); the Whistle is therefore to be sounded on approaching such places, and the Engine stopped, unless the Signal "All Right" be exhibited; and special orders will be issued regulating the speed of Engines or Trains over portions of the Line in which such Crossings occur.

11. Every Engine-driver, on going out, is to take with him his Time-Table, Rule Book, and Special Instructions, and while on duty to have them always with him, to be produced at any time when asked for. He must pay particular attention to the Time Bill, and so regulate the working of his Engine, as to maintain a uniform speed between Stations; and when not attached to a Train, he is not to prolong his stay at any intermediate Station or place, unless otherwise instructed, or except when compelled to do so by accident or necessity. (Time-Table, Rule Book, &c., to be always with Driver.)

12. Whenever an Engine, on either Line of Rails, is disabled or obscured by steam, it must be approached very cautiously, so that if necessary the Driver of the approaching Engine can stop, and the Whistle is always to be sounded, that full warning may be given. If the Driver of the approaching Engine finds it necessary to stop, he must ascertain the cause of the obstruction, and render to the disabled Engine such assistance as is in his power. He must report the obstruction and the cause of it to the Station Master at the next Station. Should it not have been necessary for him to stop, he must still report at the next Station what he has observed. (Engine disabled or obscured.)

13. Engine-drivers, with Pilot Engines, must be prepared, while on duty, to start immediately on receiving an order from their superior Officer. No. Pilot or other Engine without a Train shall stand in the Main Line, but always in a Siding; and while the steam is up, an Engine-driver must never leave his Engine without shutting the Regulator, putting the slides out of gear, screwing up the Tender Break, and placing the Foreman in charge of the Engine. The Engine-driver will be held responsible for his Engine being in working order and always ready to start. (Pilot Engines, duties of Drivers with same.)

14. Engine-drivers shall afford every assistance with their Engines that may be required for the arrangement and despatch of the Trains, and shall follow the instructions of the Guards in working them.

15. Guards will give Engine-drivers a Signal to start by blowing a mouth Whistle, which the Engine-driver must answer by a short whistle before starting from the Steam Whistle. In every case when it is necessary for all the Breaks to be applied, he shall sound the Guard's Steam Whistle, and shall attend to any Signal made by the Guard, whether by ringing the Bell attached to the back part of the Tender, by waving Flags, or by application of the Break.

16. No Engine-driver with a Train is to start without the Signal being given; he is to start or increase the speed cautiously, to avoid the breakage of couplings; he is also to exercise caution in the mode of stopping, and to be careful that it is not done suddenly, except in cases of emergency. He is to pay particular attention to the weight of the Train, the state of the Rails and to sound the Whistle and use great caution in running past any Station when duly authorized to do so.

17. No Engine-driver shall run his Engine Tender-foremost (unless when shunting into a siding) without the written order of the Locomotive Superintendent, or unless in cases of unavoidable necessity, to be established by the Engine-driver; in such cases he shall not exceed a speed of **twelve miles an hour.**

Speed in passing Points and Crossings.

18. The speed in passing Junctions, Sidings, or Crossings, should not exceed **ten miles an hour** in clear weather. In foggy weather or at night, it should not be greater than **five miles.** Facing Points ought not to be passed at more than **five miles an hour** under any circumstances.

19. No Engine shall cross the Line of Railway at an intermediate Station without permission.

20. Particular caution must be used in foggy weather, or during heavy rain, by all the Company's servants engaged on the Line.

21. The Whistle is to be sounded on approaching Stations, Level Crossings, and Junctions, and all other places where obstructions are likely to take place.

22. Should fire be discovered in the Train, the steam must be instantly shut off, and the Train brought to a stand, the proper Signals put on, and the burning Waggon or Carriages must be detached, and every exertion used to put out the fire with the least possible delay; no attempt must be made to run even to the nearest water-tank if it is more distant than 300 yards from the place where the fire is discovered, as such a course is dangerous.

23. If any portion of a Train breaks loose when in motion, the Engine-driver will stop carefully to have it re-attached.

24. The Engine-driver is to take particular notice of the state of the Permanent Way while out with his Engine, and in case any part of the road is in bad condition, he must proceed with caution at a reduced speed; and at the termination of the journey report any loss of time thereby caused. He must also, both before commencing and on terminating his journey, with a gauge try the wheels of his Engine and Tender, and with a hammer sound the Wheels and Axles, to ascertain that all is correct and sound. Any defect he must at once report to the Foreman.

25. When an Engine is travelling without a Train after sunset, it must always carry a **White Light** in front, and a **Red Light** in the rear.

26. A **Red Board or Red Flag,** or an additional lighted **Red Tail Lamp,** placed at the back of the Engine or Train denotes that an extra Train is to follow.

Duties of an Assistant Fireman.

27. Every Engine will, when considered desirable by the Locomotive Superintendent, carry, in addition to the Engine-driver and Fireman, an Assistant Fireman, whose duty will be strictly confined, when the Train is in motion, to watching any Signals which may be made by Guards or others, and to any irregularity in the motion of the Trains and to act generally as an Assistant under the direction of the Engine-driver. The Fireman and Assistant Fireman may relieve each other by changing places, at such periods or stages of the journey as may be determined upon by the Superintendent or his Foreman. Although the duty of this Assistant is to look out for Signals, he will not relieve the Driver and Fireman from any like duties previously specified in the Rules as applicable to them.

Signals to be given when more than one Engine attached to a Train.

28. When more than one Engine is attached to a Train, the Signal of one distinct Whistle will signify to go on, and two distinct Whistles to reverse and put back. In all cases the first Engine-driver must give the Signal, and the others immediately repeat and obey them, and great care must be taken that the Engines may start and stop together, to avoid any great check or breakage of couplings. Should the following Engine-driver discover any thing wrong, he must sound his Whistle to warn the Engine-driver in front.

Engine always to push a Train.

29. When the assistance of a second Engine may be required to a Passenger or Goods Train, the assistant Engine must invariably be attached in front. No Engine will be allowed, under any circumstances, except with the order of the Locomotive Superintendent, to push a Train, but always to draw it. This does not refer to shunting Trains at Stations and across Points.

As to Shunting duties.

30. When Engine-drivers are required to shunt Trains, they and their Firemen must keep a sharp look-out either in front or behind, according to the position of the Points, to see that all is right before crossing, &c. If there be no Pointsmen on duty, the Guard must hold the Points, otherwise the Driver must refuse to move his Engine, reporting the circumstances at the end of his journey. Before putting on steam to shunt, Drivers must always receive the "All Right" Signal from the man at the Points.

31. When an accident or stoppage occurs to any Engine or Train on the Main Line, the Engine-driver must see that some competent person is sent back immediately a distance of 600 yards, with Signals to stop any approaching Train or Engine, and when it is necessary for an Engine to move in the wrong direction on the Main Line, the Engine-driver must previously see that some competent person has gone 600 yards in advance of his Engine to stop any coming Train; such person must continue so in advance while the Engine is moving in the wrong direction, and the Engine must not follow him at a speed greater than **four miles per hour.**

In case of Accident or Stoppage, how to act.

32. In case an Engine-driver may be unable to proceed with his whole Train when on the Line, he shall take part of it to the nearest Siding, returning immediately for the remainder. Before going on with any portion of such Train, the Driver must see that some competent man is in charge of that portion left behind, and is properly supplied with Signals.

Precautions to be taken when a Train has to be divided.

33. Should a stoppage occur near a Station, and the Engine-driver receive a written order from the Station Master or Guard to proceed in a contrary direction, this will be sufficient authority for so doing, at a speed not exceeding **fifteen miles per hour.**

Stoppage near a Station, how to act.

34. Firemen shall act under the direction of their respective Engine-drivers in all matters not inconsistent with the duties laid down in the rules; at the same time, they will be held jointly responsible with the Engine-drivers for their proper execution.

Duties of Firemen in reference to Rules.

35. Any instance of inattention to these Rules, or to the special orders, and which on investigation shall be proved, will be, at the discretion of the Locomotive Superintendent, punished by Fines.

RULES TO BE OBSERVED BY ENGINE-DRIVERS AND FIREMEN ON A SINGLE LINE OF RAILS.

36. All the previous Rules apply in this instance, and in addition thereto the following ones.

Lamps for Single Engine at night.

37. An Engine travelling without a Train after sunset, must, in addition to the usual **White Head Lamp,** carry a **Red Head Lamp,** also on the tender and a **Red Tail Lamp** in the rear.

Speed when coming to Stations and when two Trains meet at a Station.

38. Engine-drivers on approaching Single Line Stations must so reduce the speed of their Engines as to be able to stop before reaching the Facing Points at the Station entrance, and when passing such Facing Points they must not exceed **four miles per hour.** When two Engines approach a Station at the same time, both Engines must be brought to a stand before passing the Facing Points, and there remain until specially signalled to advance.

SECTION XV.

POLICEMEN AND POINTSMEN.

1. Every Policeman on duty is to stand upon the Line clear of the Rails, and give the proper Signal on the passing of a Train.

2. The duties of Pointsmen are very simple, easily understood, and remembered, and are at the same time not heavy; but they require great care, attention, and watchfulness, for any neglect of them may cause very serious accidents; they are warned therefore always to be on the alert, and cautious in the discharge of their duty.

3. The Pointsman is to be careful in keeping his Points clear and well oiled; and whenever a Train or Engine has passed over, he is to remove any particle of coke or dirt that may have dropped between the Points, so as to prevent them from closing, and must also see that they are replaced in their proper position; he is to try his Points before the passage through of a Train, that he may be thoroughly satisfied that there is no impediment to their true working; and in any case where Facing Points exist, these precautions become doubly important.

4. If the Points are out of order, he must immediately report the fact to his superior Officer.

5. If he is in charge of Signals, he must pay particular attention to the Rules for working Signals, and must report immediately any derangement in the Signal Lamps or means of working them.

6. Policemen and Pointsmen are responsible for all Lamps under their charge being trimmed and showing a clear and distinct light, and also for a supply of Fog Signals and other necessaries being in their possession.

7. They are not to allow strangers to trespass on the Line without written authority, and are to be careful in carrying out the Regulations of the Company. Policemen are to take into custody persons offending against the provisions of the Railway Act.

8. Every Policeman on duty will be supplied with a Whistle, to aid him in calling the attention of the next Officer in communication with him; and such signal is not to be considered as received until answered by the person to whom it is passed.

9. The attention of Policemen is called to the Rules for Enginemen in cases where the Line may be obstructed, and they must tender all assistance in their power under such circumstances.

10. The attention of Policemen is particularly directed to the several private Crossings on the Line (not public highways); they must see that the Law for regulating such places is strictly carried out.

SECTION XVI.

GATEMEN AT LEVEL CROSSINGS.

1. All Level Crossing Gates closing across the Line must be provided with **Red** Signal-Boards, and with Lamps showing **Red** up and down the Line when the Gates are closed across the Line.

2. Every Gateman will be provided with Day and Night Signals, which he must keep in proper order, and report immediately any defect he may observe to his superior Officer.

3. The Gates must be kept open to the public road, except when any Engine or Train is due and expected, or is heard or seen approaching, at which time such Gates are to be closed and fastened across the public highway; and until such Engine or Train has passed clear of such highway, the Gates are to be kept closed, and no person or thing to be allowed within them. While the Gates are open to the road, the "Danger" Signal must be exhibited both up and down the Line.

4. In all cases the Gateman, when signalling, is to stand in a position where he can be seen by the approaching Engineman.

5. If the Gateman observe any Gates or fastenings to be out of order, he must immediately report to his superior Officer; and in case any part becomes deranged, he must immediately report to the nearest Platelayer, in order to the Gates being made perfectly safe.

6. Gatemen are to prevent as much as possible any person trespassing upon the Railway, and every

case of trespass must be immediately reported to their superior Officer; and they are also to report any irregularity of signals or other infringements of the Company's Regulations whether of Platelayers or others in the Company's service.

SECTION XVII.

FREE PASSES.

Servants and others connected with the Railway are required to pay their fare the same as other passengers, except such Officers or persons to whom passes may have been granted, on the proper forms, by the authority of the Directors.

SECTION XVIII.

FORM TO BE SIGNED BY THE COMPANY'S SERVANTS.

I being this engaged as in the service of the Bombay, Baroda and Central India Railway Company, hereby declare that all the foregoing Instructions and Regulations have been read (or heard read) over by me, and duly explained to me; that I clearly understand them, and have received a copy of them; and I hereby bind myself to obey and abide by these Regulations. As witness my hand this day of 186 .

Witness to Signature.

SECTION XIX.

REGULATIONS FOR INSPECTORS, FOREMEN, MAISTRIES, AND LABOURERS ENGAGED IN REPAIRING THE PERMANENT WAY AND WORKS.

1. Each Inspector will have a District of the Line under his charge, and will be held responsible for the condition of the Permanent Way and Works on his District. He must keep an account of all materials used, and must see that none are wasted.

2. He must take care that the Foreman and Maistries are supplied with copies of the Rules and Regulations. He shall furnish them also with proper Signals and Lamps, and accurate Gauges for the Line, and all necessary tools, which he must require them to produce once in every month for his inspection, that he may ascertain if the Gauges are correct, the Tools and Signals in good order, and that no articles have been lost.

3. It will be his duty to see that the men employed under him are active and efficient in the discharge of their duties, and that they attend carefully to the Rules and Regulations laid down for their guidance; and to make a Monthly Return of each man's time.

4. He must examine frequently the Bridges, Points, Crossings, Turn-Tables, Water-Cranes, Signals, and all other Works on the Line, and report upon them to the Engineer as occasion may require.

5. He must have a list of the names and abodes of every Foreman and Maistry in his District, so that in case of accident, they may be called upon to summon their labourers immediately to assist in any way that may be deemed necessary; and should any obstruction or casualty take place, each Foreman or Maistry is instantly to collect the required strength to remove the obstacle, or render other assistance.

6. He must regulate the working of the Ballast and Earth Trains, and must take care that nothing is done which involves risk to the Train, or danger to the men employed.

7. He must report to the Engineer all cases of neglect, accident, or irregularity occurring upon his District.

8. He must promptly obey all the orders of the Engineer; and it will be his special duty to report to the Engineer any case in which these Rules have been infringed or disregarded.

9. He must thoroughly acquaint himself with the working of all these Rules and Regulations, and with the Code of Signals in use on the Railway, as he will be held responsible for any breach of them by his subordinates.

10. The Foremen and Maistries of the Platelayers and Labourers will receive their instructions from the District Inspector, and will be under his charge.

11. Each Foreman and Maistry will be supplied with a copy of these Rules and Regulations, which he is always to have with him while on duty. He must thoroughly acquaint himself with them, and especially with the working of the Signals; and must read and explain them to the men under him, and must produce them when required to do so.

12. Each gang will be supplied with such tools as are necessary, and the Foreman or Maistry will be responsible for the care of them.

13. Each Foreman or Maistry will be supplied with the following Signals:—

Two Red Flags.
Two White Flags.
Two Green Flags.

Two Hand Lamps for each, showing Red, Green, and White Lights, and six Detonating Signals, all of which must be used as directed in the Rules for Signals.

14. He will be held responsible for the conduct of the men under him, and for the state of the Permanent Way, the Gates, Fences, Ditches, and all other works on the portion of the Line allotted to him.

15. No Truck or Lorry is to be placed on the line without the permission of the Inspector of the District; and notice must be given to the Station Maters at each of the nearest Stations.

16. When any Truck or Lorry is upon the Main Line, it must be preceded and followed, at intervals of half a mile, by a man bearing a **Red** Signal, being a **Red Flag** by Day, and a **Red Lamp** by Night or in a Tunnel.

17. Except in cases of emergency, the Platelayers are not to take out any Rail on the Main Line, or perform any other operation involving danger to the Trains, without the permission of the Inspector, under whose personal supervision the work is to be done; and notice must be given to the Station Masters at each of the nearest Stations.

18. When any repairs or alterations of the road are to be done, which render it necessary to stop or slacken the speed of any Train, men must be stationed at a distance of **half a mile** both up and down the Line from the point of interruption,

and must show as conpicuously as possible their **Red or Green Signal,** as the case may require. They must keep a sharp look-out for Trains, and must remain at their post until the Line is again clear and safe.

19. All obstructions must be removed and the Line made clear and safe, fifteen minutes before any Train is due.

20. No impediment or obstruction of the Line is to be permitted by him in rainy or foggy weather, or at night, except by order of the Inspector.

21. In all cases of accident or emergency, the Foreman or Maistry, wish his labourers, must hasten to render all the assistance in their power and must inform the nearest Station Masters as quickly as possible.

22. Each Foreman or Maistry must walk over the portion of the Permanent Way in his charge every day before departure of the first Train, and and more frequently, if necessary, to examine carefully the state of the roads, and tighten any loose keys or fastenings. He is to pay particular attention to the joints of the Rails, which must be kept in the middle of the Chairs, and the ends of the Rails are to be kept perfectly level; where Fishing-plates are used, he must see that the Bolts are not loose; and if any are wanting, he must have them replaced.

23. The Platelayers must see that all Occupation Gates are kept shut and fastened, and must take care that cattle and other animals do not stay upon the Line.

24. Every Foreman or Maistry is required to order off all persons trespassing within the Fences on his District; and if such persons persist in remaining, he is to take them to the nearest Station and give them in charge of the Company's Station Master or Police.

25. Foremen or Maistries are to report if any Gates, which the owners or occupiers of the land are requested to keep shut, have been left open, in order that the parties may charged with the penalties.

26. He must take care that the Permanent Way is not raised in grater lifts than two inches, and that both Rails are lifted at the same time and to the same extent, and that Sleepers are firmly packed as the lifting proceeds so as to leave as short a space as possible in imperfect connection.

27. On every occasion when the lifting is required, the Foreman or Maistry must send men back and forward a quarter of a mile from the place with a Green Signal, to slacken the speed of any coming Engine.

28. No Sleepers, Rails, Tools, or Materials are to be laid within three feet of the Rails, and the Ballast is not to be thrown up between the Rails to a greater height than three inches above them.

29. It is strictly prohibitd to lay down or make use of Facing Points, unless a written order be given by the Engineer to do so; and a man approved by him, be employed expressly to attend for such Points no Siding or Switches shall be laid down at all without express permission of the Engineer given in writing. No Temporary Switches shall be used, excepting of such construction as shall be approved of by the Engineer. When a temporary Siding is used, a man, to be approved of by the Engineer, shall be employed to attend to the Switches. No Siding is to be nearer than six feet to the nearest Rail.

30. On the approach of the Train, the Platelayers must remove from the Line in which they are at work, soon enough to enable the Engineman to see that the Rails are clear, and they must move to the outside of the Line.

31. Any Luggage, or Goods, Articles of any kind, falling of the Train, are to be conveyed without delay to the nearest Station Master.

32. Each Foreman or Maistry must report to the Inspector of Permanent Way any case in which any of the Signals are disregarded by the Engine-driver.

33. Each Foreman or Maistry is required, in the event of a flood, to examine carefully the action of the water through the Culverts and Bridges on his length; and, should he see any cause to apprehend danger to the Works, he must immediately exhibit the proper Signals for the train to proceed cautiously, or to stop, as necessity may require, and inform the Inspector thereof; and until the Inspector arrives, he must take all precautionary measures for securing the stability of the Line.

34. Each Foreman or Maistry must consider himself responsible for the safety of the Line in his District, and he must not permit any person, whether employed as a Platelayer or in any other capacity, or under any pretence whatever, to commit any breach of these Rules, or to do anything by which danger is incurred. He must report all cases of neglect or disobedience to the Inspector, or he will be dismissed.

SECTION XX.

REGULATIONS FOR BALLASTING.

1. No Engine or Train is to be run nor Ballasting carried on, without the written authority of the Traffic Manager.

2. A Guard or Breaksman must accompany each Ballast or Earth-Train. He will be subject to the same Rules and Regulations as the Guards of Passenger or Goods Trains, and will be held responsible for their observance.

3. He must make himself acquainted with all the Company's Regulations and the use of the Signals.

4. The Guard or Breaksman of the Ballast Train has the authority to direct the Foreman and Maistries and others employed in repairing the Permanent Way and Works, to assist him in the proper working of the Signals.

5. Ballast Engines are prohibited from passing along the Main Line in a fog or during a heavy rain, except when authorized to do so under special circumstances, and shall not move faster than fifteen miles an hour.

6. The Ballast Trains must be moved clear of the Main Line at least fifteen minutes before any Goods or Passenger Train is due.

7. When the Ballast Waggons are left on a Siding, the Guard must lock a wheel of the Waggon nearest to the Points of the Siding with the Chain and lock provided for that purpose, so as to prevent the Waggons being moved on the Main Line.

8. The Guard must report to the Inspector any case in which a Platelayer or other workman has refused to carry back a Signal, or to obey any other instructions.

Sealed by order of the Board,

(Sd.) J. A. BAYNES,
Secretary,

Seal.

By order,
(Sd.) JOHN B. LANE,
Managing Agent.

Allowed by the Governor General of India in Council under the provisions of Section XXIX of Act XVIII of 1854.

By order,

(Sd.) C. H. DICKENS, *Colonel, R.A.,*
Secy. to the Govt. of India, P. W. Dept.

Police.

The 15th January 1868.

No. 11.

The under-mentioned Officers in the British Burmah Police have passed the Examination in Criminal Law required for Assistant Superintendents :—

Lieutenant L. B. Bance, Assistant Superintendent.

Mr. B. H. Davidson, Assistant Superintendent, with credit.

Mr. C. Wood, Inspector, with credit.

The 17th January 1868.

No. 15.

Lieutenant D. McNeill, District Superintendent of Police, Sumbulpore, in the Central Provinces, has passed the Departmental Examination prescribed for Police Officers.

No. 18.

The Governor General in Council is pleased to make the following promotion and appointments in the Police of British Burmah :—

Mr. J. W. Wood, 1st Class Inspector, to be Assistant Superintendent of Police, *vice* Lieutenant Jamieson.

Mr. R. Redpath and Mr. Malcolm McLeod to be Assistant Superintendents of Police.

Revenue.

The 13th January 1868.

No. 33.

Major P. A. Elphinstone, Superintendent, Revenue Survey and Assessment, Hyderabad Assigned Districts, returned from leave to Europe and resumed charge of his duties on the morning of the 5th ultimo, from Mr. R. R. Beynon.

The 14th January 1868.

No. 36.

The leave of absence on medical certificate for the period of 15 months granted to Mr. John Harper, Sub-Assistant Surveyor, 1st Grade, No. 3 Topographical Party (Ganjam and Orissa Survey) by the Madras Government in Notification dated 10th ultimo, is confirmed.

The 15th January 1868.

No. 42.

Lieutenant J. P. Grant, Deputy Superintendent, Mysore Revenue Survey, is promoted to the grade of Superintendent.

The 16th January 1868.

No. 45.

The following promotions are made in the Revenue Survey Department to fill existing vacancies :—

Lieutenant Colonel H. C. Johnstone, 2nd Grade Surveyor, to be 1st Grade Surveyor, with effect from the 1st April 1866.

Captain R. E. Oakes, 3rd Grade Surveyor, to be 2nd Grade Surveyor, from 7th April 1867.

Lieutenant F. Coddington, 1st Grade Assistant Surveyor, to be 3rd Grade Surveyor, from the 26th July 1867.

E. C. BAYLEY,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 10th January 1868.

No. 289.

Read the following :—

From E. F. HARRISON, Esq., Comptroller General of Accounts, to the Secretary to the Government of India, Financial Department—No. 988, dated the 23rd December 1867.

SIR,—With reference to your letter No. 1471, dated 19th March last, I have the honor to submit a Statement shewing the gross sale proceeds of Waste Lands and redemption of Land Revenue, &c., from 1st May 1865 to 30th April 1866, and the investments made therefrom on account of the several Governments and Administrations.

It will be seen that the result of the investments is a net unappropriated balance of Rs. 286-3-6, which will be invested with the collections of 1866-67.

Referring to para. 4 of the letter from this Office, No. 839, dated 20th November 1866, I beg to report that the Four per cent. Government Security for Rs. 16,300, which remained unappropriated in the hands of my predecessor, has on the present occasion been allotted to the Government of Bengal, and the Government Security for Rs. 8,000 allotted to Coorg in the investment of the last year has, as reported in para. 4 of my predecessor's letter No. 1224, dated 27th February last, been also transferred to Bengal.

The commission paid to the Bank of Bengal, Rs. 2,011-10, for the purchase of Government Securities for the present investment, has been charged against 27 "Miscellaneous." This charge will be covered by the credit under XVIII "Miscellaneous" of the interest received on the Securities in excess of the amount paid to the sellers thereof.

I have, &c.,
(Sd.) E. F. HARRISON,
Comptr. Genl. of Accounts.

Statement shewing the sale proceeds of Waste Lands, &c., in 1865-66, and the investments made therefrom.

	Balance of sale proceeds of Waste Lands, &c. up to 30th April 1865, which remained uninvested.	Sale proceeds of Waste Lands.	Redemption of Land Revenue.	Total.	Investment in Govt. Promissory Notes.		Balance of sale proceeds of Waste Lands, &c. up to 30th April 1866, which remains uninvested.	Total.
					Nominal amount of Government Securities.	Cost price.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Government of India	...	508 0 0	.....	508 0 0	500 0 0	415 0 0	63 0 0	508 0 0
Coorg	... Deficiency	79,963 10 10	.....	79,963 10 10	80,100 0 0	79,914 6 0	0 0 2	79,914 6 2
Oude	...	47,244 11 4	.....	47,244 11 4	53,300 0 0	47,277 10 0	0 1 4	47,277 11 4
Central Provinces	... Deficiency	690 8 2	.....	690 8 2	700 0 0	623 0 0	61 1 2	684 1 2
British Burmah	...	4,25,816 7 1	1,01,189 14 0	5,27,006 5 1	5,95,100 0 0	526,993 2 0	108 13 0	5,27,011 15 0
Bengal	... Deficiency	47,981 3 0	.....	47,981 3 0	51,100 0 0	47,929 12 0	0 0 2	47,929 12 2
N. W. Provinces	...	9,480 2 8	354 3 5	9,834 6 1	11,100 0 0	9,794 10 0	0 0 1	9,794 10 1
Punjab	... ditto	7,059 13 8	7,24,891 6 10	7,31,951 4 6	8,27,100 0 0	7,31,772 2 0	0 0 3	7,31,772 2 3
Madras	... ditto	248 0 0	113 0 4	361 0 4	1,300 0 0	1,157 0 0	53 3 4	1,210 3 4
Bombay	... ...							
	TOTAL RUPEES ...	6,18,992 8 9	8,26,548 8 7	14,45,541 1 4	16,33,600 0 0	14,45,816 10 0	286 3 6	14,46,102 13 6
	361 12 2							

(Sd.) E. F. HARRISON,
Comptroller General of Accounts.

The 23rd December 1867.

ORDER.—Ordered, that the foregoing letter and the Statement be published in the *Gazette of India*, in continuation of the previous Statement dated 20th November 1866.

The 14th January 1868.

No. 298.

Read the under-mentioned correspondence on the question whether the fifth paragraph of the General Order of the Government of India in the Military Department, No. 931 dated 26th September 1867, which prevents Military Officers from visiting Europe on privilege leave, is applicable to Military Officers in Civil employ :—

Letter from the Accountant General, Bengal, No. 2077 E, dated the 18th October 1867.
Ditto to ditto No. 3142, dated the 20th October 1867.
Memorandum from the Public Works Department, No. 1103 A, dated the 2nd November 1867, and enclosure.
Letter from the Accountant General, Bombay, No. 4719, dated the 6th November 1867.

RESOLUTION.—The prohibition referred to above does not extend to Military Officers in Civil employ, who being subject, as regards privilege leave, to the rules of the Civil Department, are entitled under those rules to spend their privilege leave in Europe or elsewhere.

ORDER.—Ordered, that the foregoing Resolution be published in the *Gazette of India*.

The 15th January 1868.

No. 366.

In continuation of the Notification No. 3317, dated the 23rd October 1867, issued from this Department, the following Statement, showing the financial position of the several Guaranteed Railway Companies *quoad* the Government, is published for general information :—

State of the Capital Accounts of the Indian Railway Companies on the 30th June 1867.

	Amounts authorized to be raised.			Amounts paid by the Railway Companies.			Amounts withdrawn by the Railway Companies.			Balance standing to the credit of the Railway Companies.	Amounts advanced to the Railway Companies in excess of the amount to their credit.
	Capital.	Debenture Loans.	Total.	Capital subscribed in England.	Capital subscribed in India.	Total Capital.	Debenture Loans.	Total.	In England.	In India.	Total.		
	£	£	£	£	£	£	£	£	£	£	£	£	£
East Indian :—													
Main Line	18,507,900	5,492,100	24,000,000	17,767,848	294,029	18,061,877	5,461,000	23,522,877	8,501,483	16,258,217	24,759,700	.....	274,901
Jubbulpore Line	2,131,740	1,068,260	3,200,000	2,087,895	7,665	2,095,560	1,068,260	3,163,820	199,101	2,002,797	2,201,898		
Madras :—													
Main Line	4,051,350	1,948,650	6,000,000	3,546,024	.....	3,546,024	1,795,550	5,641,574	3,532,772	4,757,175	8,289,947	348,231	.....
Bellary Line	3,000,000	.....	3,000,000	2,996,604	.....	2,996,604	.....	2,996,604					
Great Indian Peninsula ...	15,000,000	4,000,000	19,000,000	12,056,751	430,596	12,487,347	3,961,500	16,448,847	6,028,672	10,178,897	16,207,569	241,278	.....
Sind :—													
Sind Railway	1,919,200	330,800	2,250,000	1,647,155	21,695	1,668,850	330,800	1,999,650	917,345	1,139,573	2,056,918	.....	57,268
Indus Flotilla	542,600	81,400	624,000	306,005	.....	306,005	25,400	331,405	447,048	100,973	548,021	.....	216,616
Punjab :—													
Punjab	2,150,000	600,000	2,750,000	1,529,254	9,609	1,538,863	500,000	2,038,863	1,049,911	1,460,361	2,510,272	.....	471,409
Delhi	5,000,000*	.....	5,000,000	2,290,494	9,558	2,300,052	.....	2,300,052	1,233,022	1,230,323	2,463,345	.....	163,293
Bombay, Baroda, and Central India ...	6,223,650	1,276,350	7,500,000	5,564,767	21,664	5,586,431	1,210,045	6,796,476	2,846,615	4,113,099	6,959,714	.....	163,238
Eastern Bengal	2,000,000	662,000	2,662,000	1,405,845	11,950	1,417,795	610,700	2,028,495	1,006,325	1,090,228	2,096,553	.....	68,058
Calcutta and South-Eastern ...	329,400	270,600	600,000	308,677	20,769	329,446	112,850	442,496	264,131	335,016	599,147	.....	166,651
Great Southern of India ...	1,074,500	275,500	1,350,000	848,879	1,221	850,100	275,500	1,125,600	635,366	645,022	1,280,388	.....	154,788
Total ...	61,930,340	16,005,660	77,936,000	52,656,398	828,756	53,485,154	15,351,605	68,836,759	26,661,791	44,311,681	69,973,472	589,509	1,726,222

Amounts advanced to the Railway Companies in excess of the amount to their credit ... £1,136,713

* A portion of this amount is to be raised either by Share Capital or Debentures, as the Company may be able to place it.

† Not Amount advanced in excess of the credit of the Railway Companies

The 17th January 1868.

No. 376.

With reference to para. 10 of Military Department General Order No. 370, dated 4th April 1867, republished in Financial Notification No. 2294, dated 25th idem, the Governor General in Council is pleased to allow effect from 13th November 1866, to the revised scale of salaries for Uncovenanted Medical Officers which was sanctioned in Financial Notification No. 2295, dated 25th April 1867, and which was subsequently extended to Subordinate Medical Officers in Medical charge of Civil Stations.

No. 425.

The appointment of Mr. A. O. Hume as Commissioner of Customs in the North-Western Provinces, the Punjab, and the Central Provinces, which was published in the Notification of this Department, No. 602 of the 5th June 1867, takes effect from the 1st May preceding.

No. 427.

Mr. R. W. Lodwick assumed charge of the Office of Deputy Accountant General, Madras, on the forenoon of the 10th instant.

No. 429.

Mr. L. Berkeley made over charge of the Office of Assistant Commissioner of Paper Currency, Exchange Department, Calcutta, to Mr. F. Greenway on the afternoon of the 11th instant.

E. H. Lushington,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Judicial.

Fort William, the 15th January 1868.

No. 14.

His Excellency the Governor General of India in Council is pleased to apply the provisions of Act XV of 1867 (an Act to make better provision for the appointment of Municipal Committees in the Punjab and for other purposes) to the Hyderabad Assigned Districts.

No. 16.

His Excellency the Governor General of India in Council is pleased to apply the provisions of Act XXVII of 1860 (an Act for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons) to the Province of Mysore.

Political.

The 14th January 1868.

No. 57.

His Excellency the Governor General in Council is pleased to recognize Mr. P. D. Stange as Acting Austrian Consul at Rangoon during the absence of Mr. T. Gerlach, or until further orders.

The 15th January 1868.

No. 67.

By order of His Excellency the Governor General in Council, the following Despatch from Her Majesty's Secretary of State for India, No. 201, dated 23rd November last, and its enclosure, are published for general information :—

Political. India Office;
No. 201. *London, 23rd November* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

Sir,—I transmit herewith, for your Excellency's information, the accompanying printed copy of an Order of Her Majesty in Council, dated 4th November 1867, making provision for the exercise of Consular Jurisdiction in Muscat :—

At the Court at *Windsor*, the 4th day of *November*, 1867.

Present :

The Queen's Most Excellent Majesty in Council.

Whereas by an Act of Parliament made and passed in the session of Parliament holden on the 6th and 7th years of Her Majesty's reign, intituled "An Act to remove doubts as to the exercise of power and jurisdiction by Her Majesty within divers countries and places out of Her Majesty's dominions, and to render the same more effectual," it is, amongst other things, enacted that it is and shall be lawful for Her Majesty to hold, exercise, and enjoy any power or jurisdiction which Her Majesty now hath, or may at any time hereafter have, within any country or place out of Her Majesty's dominions in the same and as ample a manner as if Her Majesty had acquired such power or jurisdiction by the cession or conquest of territory ;

And whereas Her Majesty hath power and jurisdiction in the dominions of His Majesty the Sultan of Muscat and its dependencies ;

And whereas it is expedient to make provision for the due and effectual exercise of such power and jurisdiction ;

1. Now, therefore, in pursuance and by virtue of the said recited Act of Parliament, Her Majesty is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, that Her Majesty's Consuls appointed to reside in the dominions of the Sultan of Muscat shall have full power and authority to carry into effect, and to enforce by the means and in the manner hereinafter mentioned and provided, the observance of the stipulations of any Treaty or Convention, or of any Regulations appended to any Treaty or Convention now existing, or which may hereafter be made, between Her Majesty, her heirs and successors, and the Sultan of Muscat, his heirs and successors ; and to make and to enforce, by fine or imprisonment, or both, Rules and Regulations for the observance of the stipulations of any such Treaty or Convention, and for the peace, order, and good government of Her Majesty's subjects being within the dominions of the Sultan of Muscat, his heirs and successors.

2. And it is further ordered, that a copy of all such Rules and Regulations made by the said Consul shall forthwith be affixed, and kept affixed and exhibited, in some conspicuous place in the public office of the said Consul, and that printed

copies of the said Rules and Regulations shall, as soon as possible, be provided by the said Consul, and sold at a price not exceeding one dollar for each copy; and for the purpose of convicting any person offending against the said Rules and Regulations, and for all other purposes of law whatsoever, a printed copy of the said Rules and Regulations, certified under the hand of the said Consul to be a true copy thereof, shall be taken as conclusive evidence of such Rules and Regulations, and all things therein respectively contained; and no penalty shall be incurred or shall be enforced for the breach of any such Rules and Regulations to be hereafter made, until the same shall have been so affixed and exhibited for one calendar month in the public office of the Consul: Provided always, that any such Rule or Regulation made by Her Majesty's Consul, and to be enforced by a penalty, shall, before the first day on which the same shall be so affixed or exhibited, be transmitted to Her Majesty's Principal Secretary of State for Foreign Affairs for allowance or disallowance; and if any such Rule and Regulation shall be disallowed by Her Majesty's Principal Secretary of State for Foreign Affairs, the same shall cease to have effect from the receipt by the Consul of such disallowance; nevertheless, the Consul shall not be liable to be proceeded against in any of Her Majesty's Courts in regard to any act done by him under such Rule or Regulation previously to the receipt of its disallowance by such Consul.

3. And it is further ordered, that it shall be lawful for Her Majesty's Consul as aforesaid, upon information or upon the complaint of any person that a British subject has violated any of the stipulations of any Treaty or Convention, or of any regulations appended to any Treaty or Convention, between Her Majesty and the Sultan of Muscat, or has disregarded or infringed any of the Rules or Regulations for the observance of the stipulations of any such Treaty or Convention, affixed and exhibited according to the provisions of the next preceding Article of this Order, to summon before him the accused person, and to receive evidence and to examine witnesses on oath as to the guilt or innocence of such person in regard to the offence laid to his charge, and to award such penalty of fine or imprisonment against any person convicted of an offence against any such Treaty or Convention, or appended Regulations, or against the said Rules and Regulations, as may be specified therein respectively; and any charge against a British subject for a breach of any such Treaty or Convention, or appended Regulations, or for a breach of such Rules and Regulations for the observance of any such Treaty, shall be heard and determined by the Consul without Assessors: Provided always, that in no case shall the penalty to be incurred by a breach of such Rules and Regulations exceed 500 dollars or three calendar months' imprisonment.

4. And it is further ordered, that any charge against a British subject for a breach of Rules and Regulations other than those relating to the observance of Treaties shall, in like manner, be heard and determined by Her Majesty's Consul; and in all cases in which the penalty shall not exceed 200 dollars, or one calendar month's imprisonment, the Consul shall hear and determine the charge summarily without the aid of Assessors; but where a penalty attached to a breach of the Rules and Regulations other than those relating to the observance of Treaties shall amount to more than 200 dollars, or to imprisonment for more than one calendar month, the Consul, before he shall proceed to hear the charge, shall summon two disinterested British subjects of good repute to sit with him as Assessors, which Assessors, however, shall have no authority to decide on the innocence or guilt of the person charged, or on the amount of fine or imprisonment to be awarded to him on conviction, but it shall rest with the Consul to decide on the guilt or innocence of the person charged, and on the amount of fine or imprisonment to be awarded to him: Provided always, that in no case shall the penalty to be attached to a breach of Rules and Regulations other than those for the observance of Treaties exceed 500 dollars, or three calendar months' imprisonment; and provided further, that, in the event of the said Assessors, or either of them, dissenting from the conviction of the party charged, or from the penalty of fine or imprisonment awarded to him by the Consul, the Consul shall take a note of such dissent, with the grounds thereof, and shall require good and sufficient security for the appearance of the person convicted at a future time, in order to undergo his sentence or receive his discharge; and in default of such security being given, it shall be lawful for the Consul to cause the person to be detained in custody until such security is given.

5. And it is further ordered, that if any person who shall have committed or been charged with any breach of or offence against any such Treaty or Convention, or any such Rules and Regulations as aforesaid, shall escape or remove from the Consular District within which the fact was committed, and shall be found within another Consular District, it shall be lawful for the Consul within which district such person shall be so found to proceed against him in the same manner as if the fact had been committed within such district.

6. And it is further ordered, that all suits, disputes, differences, and causes of litigation of a civil nature arising between British subjects within the dominions of the Sultan of Muscat, shall be heard and determined by Her Majesty's Consul, who shall be the sole judge and arbiter thereof respectively; subject, nevertheless, to an appeal against the decision of the Consul therein to the High Court of Bombay, in cases where the sum or matter at issue is of the amount or value of 200 dollars or upwards: Provided always, that the party intending so to appeal against the decision of the said Consul shall, within fifteen days after the determination of the case by the Consul, by himself or his agent, give to the Consul notice in writing of his appeal to the said High Court of Bombay; whereupon the Consul shall, as speedily as possible, transmit to the said High Court all the documents which were produced before him in the case, and none other, together with a statement of the evidence taken before him in the case, and of the grounds on which his decision was formed, and shall forthwith notify to the several parties the transmission of the said proceedings to the said High Court: Provided also, that it shall be lawful for the Consul to require from any person so appearing to the said High Court reasonable security, to consist in part of one or two sufficient sureties, to be approved by the Consul, that such person so applying will duly prosecute his appeal, and will abide by the decision to be given therein by the said High Court, and that in case such appeal shall fail, he will answer and satisfy all

costs, loss, and damages sustained by the other party by reason of such appeal.

7. And it is further ordered, that it shall be lawful for Her Majesty's Consul to summon not less than two, and not more than four, disinterested British subjects, of good repute, to sit with him as Assessors at the hearing of any suit, dispute, difference, or cause of litigation whatever of a civil nature, brought before him for decision, and in case the sum sought to be recovered shall exceed 500 dollars such suit shall not be heard by the Consul without Assessors, if within a reasonable time such Assessors can be procured; but the Assessors aforesaid shall have no authority to decide on the merits of such suit, but in the event of such Assessors, or any of them, dissenting from the decision of the Consul, the Consul shall enter the fact of such dissent and the grounds thereof in the minutes of the proceedings, and in case of appeal shall transmit the same to the High Court of Bombay, together with the documents relating to the suit.

8. And it is further ordered, that it shall be lawful for Her Majesty's Consul to enforce his decision in favour of or against a British subject in a civil suit, dispute, difference, or cause of litigation, by distress and sale, or imprisonment, in like manner as a decision of the High Court of Bombay in a civil suit is enforced within the same.

9. And it is further ordered, that in case of an appeal to the High Court of Bombay from the decision of Her Majesty's Consul, it shall be lawful for the said High Court, upon such terms as to costs and otherwise as it shall think proper, to admit any further legal evidence besides that adduced before the Consul, on its being established to the satisfaction of the said High Court, by oath or affidavit, that the party desiring to produce such further evidence was ignorant of the existence of such evidence, or was taken by surprise at the hearing before the Consul, or was unable to produce it before the Consul after due and reasonable diligence and exertion on his part, or where, under the circumstances of the case, it shall appear to the said High Court that further evidence ought to be received.

10. And it is further ordered, that Her Majesty's Consul shall have power, in any civil suit, dispute, difference, or cause of litigation, to examine on oath, or in such form and with such ceremonies as the witness may declare to be binding on his conscience, any witness who may appear before him, and shall have power, on the application of any party in such suit, to issue a compulsory order for the attendance of any person being a British subject who may be competent to give evidence in such suit; and any British subject who shall have been duly served with any such compulsory order, and with a reasonable notice of the day of hearing of such suit, and upon his expenses of appearing as a witness having been paid or tendered to him by the party at whose application he shall have been ordered to attend, shall, on his wilful default to appear as a witness at the hearing of such suit, be punished with a fine not exceeding 100 dollars, or with imprisonment for a period not exceeding thirty days, at the discretion of the said Consul.

11. Every witness, being a British subject, so examined on oath, whether before the Consul or before a Kadi or other officer of the Muscat Government, duly authorized to act judicially, who shall in any such examination give wilfully false testimony, may be convicted of and punished for the crime of wilful and corrupt perjury.

12. And it is further ordered, that it shall be lawful for Her Majesty's Consul to promote the settlement of any civil suit, dispute, difference, or cause of litigation by amicable agreement between the parties; and, with the consent of the several parties, to refer the decision of a suit or contention to one or more Arbitrators, and to take security from the parties that they will be bound by the result of such arbitration; and the award of such Arbitrator or Arbitrators shall be, to all intents and purposes, deemed and taken to be a judgment or sentence of Her Majesty's Consul in such civil suit, dispute, difference, or cause of litigation, and shall be entered and recorded as such, and shall have the like effect and operation, and shall be enforced accordingly, and shall be final and conclusive to all intents and purposes, and shall not be open to appeal, unless the same shall, within a reasonable time, have been ordered by the Consul to be set aside, on the ground that it is not final, or is defective, or that the Arbitrator or Arbitrators have exceeded their authority, or have been guilty of misconduct in the matter.

13. And it is further ordered, that it shall be lawful for Her Majesty's Consul to cause to be apprehended and brought before him any British subject who may be charged with having committed any crime or offence within the dominions of the Sultan of Muscat; and such Consul shall thereupon proceed with all convenient speed to inquire of the same, and for such purpose shall have power to examine on oath, or in such form and with such ceremony as the witness shall declare to be binding on his conscience, any witness who may appear before him to prove the charge; and also shall have power to compel any person, being a British subject, who may be competent to give evidence as to the guilt or innocence of the party so charged, to appear and give evidence, and to punish the wilful default of any such person to appear and give evidence, after reasonable notice of the day of the hearing of such charge, by fine or imprisonment, in like manner as is provided in Article 10 of this Order, and shall examine every such witness in the presence and hearing of the party accused, and shall afford the party accused all reasonable facility for cross-examining such witness, and shall cause the deposition of every such witness to be reduced to writing, and the same to be read over, and, if necessary, explained to the party accused, together with any other evidence that may have been urged against him during the course of the inquiry, and shall require such accused party to defend himself against the charge brought against him, and, if necessary, advise him of the legal effect of any voluntary confession, and shall take the evidence of any witness whom the accused party may tender to be examined in his defence; and every witness being a British subject so examined as aforesaid who shall upon any such occasion give wilfully false testimony, may be convicted of and punished for the crime of wilful and corrupt perjury; and when the case has been fully inquired into, and the innocence or guilt of the person accused has been established to the satisfaction of the Consul, the Consul, as the case may be, shall either discharge the party accused from custody, if satisfied of his innocence, or proceed to pass

sentence on him, if satisfied of his guilt; and it shall be lawful for the Consul, having inquired of, tried, and determined, in the manner aforesaid, any charge which may be brought before him, to award to the party convicted any amount of punishment not exceeding imprisonment for one calendar month, or a fine of 200 dollars.

14. And it is further ordered that if the crime or offence whereof any person being a British subject may be accused before Her Majesty's Consul as aforesaid, shall appear to such Consul to be of such a nature as, if proved, would not be adequately punished by the infliction of such punishment as aforesaid, it shall be lawful for such Consul to summon not less than two, or not more than four, disinterested British subjects of good repute to sit with him as Assessors for inquiring of, trying, and determining the charges against such person; and the Consul, when he shall try any such charge with the assistance of Assessors as aforesaid, shall, if he is himself convinced of the guilt of the party accused, have power to award any amount of punishment not exceeding imprisonment for twelve calendar months, or a fine of 1,000 dollars; and the Assessors aforesaid shall have no authority to decide on the innocence or guilt of the party accused, or on the amount of punishment to be awarded to him on conviction, but in the event of the said Assessors, or any of them, dissenting from the conviction of or from the amount of punishment awarded to the accused party, the Assessors or Assessor so dissenting shall be authorized to record in the minutes of the proceedings the grounds on which they or he may so dissent, and the Consul shall forthwith report to the High Court at Bombay the fact of such dissent and of its having been so recorded in the minutes of the proceedings, and shall, as soon as possible, lay before the said Court copies of the whole of the depositions and proceedings, with the dissent of the Assessor or Assessors recorded therein, and it shall be lawful thereupon for the Court, by warrant under seal addressed to the Consul, to confirm, or vary, or remit altogether, as to the Court may seem fit, the sentence and punishment awarded to the party accused, and such Consul shall give immediate effect to the injunction of any such warrant: Provided always, that in any case in which the Assessor or Assessors shall dissent from the conviction of or from the amount of punishment awarded to the accused party, it shall be lawful for Her Majesty's Consul to take good and sufficient bail from the accused party to appear and undergo the punishment awarded to him, provided the same or any portion thereof be confirmed by the Court, which punishment so confirmed shall commence and take effect from the day on which the decision of the Court shall be notified to the party accused.

15. And in order more effectually to repress crimes and offences on the part of British subjects within the dominions of the Sultan of Muscat, it is further ordered, that it shall and may be lawful for Her Majesty's Consul to cause any British subject who shall have been twice convicted before him of any crime or offence, and punished for the same, and who, after execution of the sentence of the Consul, on any second conviction shall not be able to find good and sufficient security, to the satisfaction of the Consul, for his future good behaviour, or who having been deported under any sentence shall during such sentence return, to be sent out of the dominions of the Sultan of Muscat; and to this end the Consul shall have power and authority as soon as may be practicable after execution of the sentence on such second conviction to send any such twice-convicted party, or any person so returning as aforesaid, to Bombay, and in the meantime to detain such party in custody until a suitable opportunity for sending him out of the dominions of the Sultan of Muscat shall present itself; and any person so to be sent out of the said dominions as aforesaid, shall be embarked in custody on board of one of Her Majesty's vessels of war, or, if there shall be no such vessel available for such purpose, then on board any British vessel bound to Bombay; and it shall be lawful for the Commander of any of Her Majesty's ships of war, or of any British vessel bound to Bombay, to receive any such person as aforesaid, under a warrant from the Consul to him addressed, and thereupon to convey such person in custody to Bombay as aforesaid, in the same manner as if he were a distressed British subject, unless he shall be willing and able himself to defray the expenses of his passage.

16. And it is further ordered, that in any case in which any British subject shall be accused before Her Majesty's Consul of the crime of arson, or house-breaking, or cutting and maiming, or stabbing or wounding, or of any assault endangering life, or of wilfully causing any bodily injury dangerous to life, or of wilful or corrupt perjury, or of engaging in or being accessory to the purchase or sale of slaves, or of having slaves illegally in his possession, the proceedings before the Consul shall be carried on with the aid of Assessors convened in the manner aforesaid; and it shall be lawful for the Consul, if to him it shall seem fit, to cause any person convicted before him of any of the crimes aforesaid, over and above any fine or imprisonment which may be awarded to such person, to be sent out of the dominions of the Sultan of Muscat for such time as to him shall seem meet, in the manner pointed out in the next preceding Article of this Order, notwithstanding the crime laid to the charge of such person may be the first of which he has been convicted before the Consul.

17. And it is further ordered, that it shall be lawful for Her Majesty's Consul within the dominions of the Sultan of Muscat, upon information laid before him by one or more credible witnesses, that there is reasonable ground to apprehend that any British subject is about to commit a breach of the public peace, to cause such British subject to be brought before him, and to require such British subject to give sufficient security to keep the peace; and in the event of any British subject being convicted of and punished for a breach of the peace, to cause such British subject, after he shall have undergone the punishment which may have been awarded to him by the Consul, to find security for his good behaviour; and in the event of any British subject who may be required as aforesaid to give sufficient security to keep the peace, or to find security for his good behaviour, being unable or wilfully omitting to do so, then and in any such case it shall be lawful for Her Majesty's Consul to send such British subject out of the dominions of the Sultan of Muscat, in the manner pointed out in Article 15 of this Order.

18. And it is further ordered, that in all cases in which a British subject shall have been sent out of the domnions of the Sultan of Muscat, as provided in the three next preceding Articles of this Order, the Consul, sending him out shall forthwith report such act of deportation, with the grounds of his decision thereon, to the High Court of Bombay.

19. And it is further ordered, that it shall be lawful for Her Majesty's Consul to cause to be apprehended and brought before him any British subject who may be charged with smuggling or importing into the dominions of the said Sultan any goods whereon any duty shall be charged or payable to the said Sultan, with the intent to evade the payment of such duty, or any goods the importation whereof shall be prohibited; and such Consul shall thereupon proceed with all convenient speed to inquire into the same on oath or solemn affirmation, and to hear the witnesses on both sides, with like powers and in like manner in all respects as is provided by Article 10 of this Order. And it shall be lawful for the Consul, having inquired into and heard the said charge, to determine the same, and if he shall find the party guilty, if the charge against him shall be of importing into the said dominions prohibited goods, then to award him to pay a fine not exceeding treble the value of the said goods at the current price of the day; and if the charge shall be of smuggling or importing goods with intent to evade the payment of duty as aforesaid, then to award him to pay a fine not exceeding treble the amount of the duties leviable thereon, and in case of non-payment of any such fine or fines to award him to be imprisoned for a period not exceeding three months, or it shall be lawful for such Consul, without awarding the payment of any fine, to award that such party shall be imprisoned for a period not exceeding six months in such place as he shall appoint: Provided always, that no British subject charged only with importing prohibited goods shall be apprehended, unless and until he shall have had one week's notice to appear and answer the charge, and shall have refused, failed, or omitted so to appear.

20. And it is further ordered, that in cases of common assault, it shall be lawful for the Consul before whom the complaint is made to promote reconciliation between the parties, and to suffer compensation and amends to be made, and the proceedings thereby to be finally stayed.

21. And it is further ordered, that a minute of the proceedings in every case heard and determined before the Consul, in pursuance of this Order, shall be carefully drawn up and be signed by the Consul, and shall, in cases where the Assessors are present, be open for the inspection of such Assessors and for their signature if they therein shall concur; and every such minute, together with the depositions of the witnesses, shall be preserved in the public office of the said Consul.

22. And it is further ordered, that save and except as regards offences committed by British subjects against the stipulations of any Treaty between Her Majesty and the Sultan of Muscat, or against any Rules or Regulations for the observance of the stipulations of any such Treaty or Convention, duly affixed and exhibited according to the provisions of Article 2 of this Order, or against any Rules and Regulations for the peace, order, and good government of Her Majesty's subjects being within the dominions of the Sultan of Muscat, no act done by a British subject within the dominions of the said Sultan shall by Her Majesty's Consul be deemed and taken to be a crime or misdemeanour, or offence rendering the person committing it amenable to punishment, which, if done within any part of Her Majesty's dominions, would not, by a Court of Justice having criminal jurisdiction in Her Majesty's dominions, have been deemed and taken to be a crime or misdemeanour or offence rendering the person committing it amenable to punishment; and Her Majesty is pleased to appoint, by and with the advice of Her Privy Council, Her Majesty's territory of Bombay as the place where crimes and offences committed by British subjects within the dominions of the Sultan of Muscat, which it may be expedient shall be inquired of, tried, determined, and punished within Her Majesty's dominions, shall be so inquired of, tried, determined, and punished; and Her Majesty's Consul resident in Muscat shall have authority to cause any British subject charged with the commission of any crime or offence, the cognizance whereof may at any time appertain to him, to be sent for trial at Her Majesty's said territory of Bombay.

23. And it is further ordered, that it shall be lawful for Her Majesty's Consul to cause any British subject charged with the commission of any crime or offence, the cognizance whereof may at any time appertain to him, to be sent, in any of Her Majesty's ships of war, or in any British vessel, to Her Majesty's territory of Bombay, for trial before the High Court of the said territory; and it shall be lawful for the commander of any of Her Majesty's ships of war, or of any British vessel, to receive any such person on board, with a warrant from the said Consul addressed to the Chief Magistrate of Police of the said territory; and thereupon to keep and detain in lawful custody, and to convey him in custody to Bombay, and on his arrival there to deliver him, with the said warrant, into the custody of the said Chief Magistrate of Police, or other officer within the said territory lawfully acting as such, who, on receipt of the said warrant, and of the party therein named, shall be authorised to commit, and shall commit, such party so sent for trial to the common gaol of the said territory; and it shall be lawful for the keeper of the said common gaol to cause such party to be detained in safe and proper custody, and to be produced upon the order of the said High Court; and the High Court at the Sessions to be holden next after such committal shall proceed to hear and determine the charge against such party, and to punish him for the same, if found guilty, in the same manner as if the crime with which he may be charged had been committed within Her Majesty's said territory of Bombay.

24. And it is further ordered, that Her Majesty's Consul, on any occasion of sending a prisoner to Bombay for trial, shall observe the provisions made with regard to prisoners sent for trial to a British Colony in an Act passed in the sixth and seventh years of Her Majesty's reign, intituled "An Act to remove doubts as to the exercise of power and jurisdiction by Her Majesty within divers countries and places out of Her Majesty's dominions, and to render the same more effectual."

25. And it is further ordered, that the High Court of Bombay shall have and may exercise, concurrently with Her Majesty's Consul, authority and jurisdiction in regard to all suits of a civil nature between British subjects arising within any

part of the dominions of the Sultan of Muscat: Provided always, that the said High Court shall not be bound, unless in a fit case it shall deem it right so to do, by writ of certiorari or otherwise, to debar or prohibit the Consul from hearing and determining, pursuant to the provisions of the several Articles of this Order, any suit of a civil nature between British subjects, or to stay the proceedings of the Consul in any such matter.

26. And it is further ordered, that all fines and penalties imposed under this Order may be levied by distress and seizure, and sale of ships, and of goods and chattels; and no bill of sale, mortgage, or transfer of property made by a party accused after his apprehension, or with a view to securing such party against any crime or offence committed or to be committed by him, or against the consequences thereof, shall avail to defeat any of the provisions of this Order.

27. And it is further ordered, that it shall be lawful for Her Majesty's Consul, from time to time, to establish rules of practice to be observed in proceedings before him, and to make regulations for defraying the expenses of witnesses in such proceedings, and the cost of criminal prosecutions, and also to establish rates and scales of fees to be taken in regard to civil suits heard and determined before the said Consul; and it shall be lawful for the said Consul to enforce by seizure and sale of goods, or, if there be no sufficient goods, by imprisonment, the payment of such established fees, and of such costs or expenses as may be adjudged against the parties, or any of them: Provided always, that a table specifying the rates of fees to be so taken shall be affixed and kept exhibited in the public office of the said Consul.

28. And it is further ordered, that all fees, penalties, fines, and forfeitures levied under this Order, save and except such penalties as may by Treaty be payable to the Sultan of Muscat, shall be paid to the public account, and shall be applied in diminution of the public expenditure on account of Her Majesty's Consulate in Muscat: Provided always, that in the event of any of the Muscat authorities declining to receive fines payable to the Government of Muscat as aforesaid, the same shall also be paid to the public account, and applied in the manner last mentioned.

29. And it is further ordered, that Her Majesty's Consul within the dominions of the Sultan of Muscat shall, for and within the said dominions, and for vessels and persons coming within those dominions, and in regard to vessels captured on suspicion of being engaged in the Slave Trade within those dominions, have all such jurisdiction as for the time being ordinarily belongs to Courts of Vice-Admiralty in Her Majesty's Possessions abroad. And it is further ordered, that it shall be lawful for Her Majesty's Consul to grant probate of will or letters of administration to the intestate estate of any British subject, or any native of a State or place under British protection, who shall die and leave property within the dominions of the Sultan of Muscat; and if such probate or letters of administration shall not be applied for within thirty days after the death of the deceased person, it shall be lawful for the Consul to administer to the estate of such person, and for so doing to reserve to himself out of the proceeds of such estate a commission not exceeding two and a half per cent. on the amount thereof.

30. And it is further ordered, that a register shall be kept by Her Majesty's Consul of all British subjects, and of all natives of British-protected States in India who may claim British protection residing within the dominions of the Sultan of Muscat, and that every British subject now residing within such dominions who shall not have been already enrolled in such Consular register shall, within a reasonable time after the promulgation of this Order—such time to be specified in a notice affixed and publicly exhibited in the Consular Office—apply to the Consul to be enrolled in such register; and every British subject who may arrive within the said dominions (except British subjects borne on the muster-roll of any British ship arriving in any port of Muscat), shall, within a reasonable time after his arrival—such time to be specified as aforesaid—also apply to the Consul to be enrolled in such register; and any British subject who shall refuse or neglect to comply to be so enrolled as hereinbefore mentioned, and who shall not excuse such refusal or neglect to the satisfaction of the Consul, shall not be entitled to be recognized or protected as a British subject in respect to any suit, dispute, or difficulty in which he may have been, or may be, engaged or involved within the dominions of the Sultan of Muscat, at any time when he shall not have been or shall not be so enrolled.

31. And it is further ordered, that Her Majesty's Consul shall and may exercise all or any of the powers which, by any Act or Acts of the Imperial Parliament for the regulation of merchant seamen, or for the regulation of the mercantile marine, may now, or at any time hereafter, be exercised by any Justice or Justices of the Peace within Her Majesty's dominions.

32. And it is further ordered, that nothing in this Order contained shall be deemed or construed to prevent Her Majesty's Consul, within the dominions of the Sultan of Muscat, from doing or performing any act whatsoever which British Consuls within any other State in amity with Her Majesty are by law, usage, or sufferance entitled or enabled to do or perform.

33. And it is further ordered, that every action or suit brought against Her Majesty's Consul, by reason of anything done under the authority of this order, shall be commenced within six calendar months next after the doing thereof, and not otherwise; and the defendant in every such action or suit shall be entitled to the benefit of the provisions, made with respect to defendants in actions or suits in the said hereinbefore-recited Act of the sixth and seventh years of Her Majesty's reign.

34. And it is further ordered, that the word "Consul" in this Order, shall include every person duly authorized to act in the aforesaid capacity, within the dominions of the Sultan of Muscat; and that, in the construction of this Order, words importing the singular number shall, if necessary, be understood to include several persons, matters, or things; and words importing the masculine gender only shall, if necessary, be understood to import the feminine gender, unless there be something in the subject or context repugnant to such construction.

35. And it is further ordered, that the provisions of this Order, relating to British subjects, shall extend and apply to all subjects of Her Majesty, whether by birth or by naturalisation, and also to all persons enjoying her Majesty's protection in the dominions of the Sultan of Muscat. And it is further ordered, that this Order shall take effect on and after the first day of December next.

36. And the Right Honourable Lord Stanley, and the Right Honourable Sir Stafford Northcote, Bart., two of Her Majesty's Principal Secretaries of State, and the Lords Commissioners of the Admiralty, are to give the necessary directions herein as to them may respectively appertain.

(Sd.) ARTHUR HELPS.

General.

The 14th January 1868.

No. 90.

APPOINTMENT.—Colonel H. D. Daly, C. B., Officiating Political Agent at Gwalior, to officiate as Political Agent in Meywar during the absence on leave of Colonel J. P. Nixon.

No. 94.

The under-mentioned Officers serving in the Central Provinces have passed the prescribed departmental examination:—

For the Higher Standard.

Bhargo Rao, Clerk of Court, with credit.
Bunwaree Lall, Clerk of Court, with credit.
Lieutenant G. H. Trevor, Assistant Commissioner.
Lieutenant E. A. Pemberton, Assistant Commissioner.
Lieutenant W. L. Noverre, Assistant Commissioner.
Mahomed Boodun, Extra Assistant Commissioner.
Madho Rao, Tehseeldar of Khundwa.
Bapoo Rao, Clerk of Court.

For the Lower Standard.

Mr. M. B. Tul Sing, Extra Assistant Commissioner.
Goor Pershad, Extra Assistant Commissioner.
Narrain Rao, Tehseeldar of Hingunghat.
Madho Rao, Tehseeldar of Thurrora.
Muddun Mohun Roy, Tehseeldar of Sumbulpore.
Adjoodhia Pershad, Tehseeldar of Sohagpore.
Ram Churn, Tehseeldar of Poonassa.
Irshad Ali, Officiating Tehseeldar of Baitool.

The 15th January 1868.

No. 98.

The following promotions and appointments in the Mysore Commission are sanctioned by the Governor General in Council:—

PROMOTIONS.

Captain C. A. Benson to be Assistant Superintendent, 2nd Class.
Mr. Srinivas Jyengar to be Assistant Superintendent, 3rd Class.
Mr. Venket Wurdiengar to be Assistant Superintendent, 3rd Class.
Mr. Venket Soobiah to be Assistant Superintendent, 4th Class.
Mr. Arnachellum Moodeliar to be Assistant Superintendent, 4th Class.
Mr. Shimmogaooloo Pillay to be Assistant Superintendent, 4th Class.
Mr. V. Krishnasawmy Moodeliar to be Assistant Superintendent, 4th Class.

APPOINTMENTS.

Mr. Srinivas Jyengar to be Assistant Superintendent, 5th Class.
Mr. Mahomed Ali to be Assistant Superintendent, 5th Class.
Lieutenant W. Freeth, Madras Staff Corps, to be Assistant Superintendent, 5th Class.

The 16th January 1868.

No. 102.

PROMOTIONS.—The following promotions in the Hyderabad Assigned Districts consequent on Lieutenant Powlett's vacating his appointment are sanctioned by the Governor General in Council:—

Lieutenant J. FitzGerald, Assistant Commissioner, 2nd Class, to be Assistant Commissioner, 1st Class.
Captain D. W. Laughton, Assistant Commissioner, 3rd Class, to be Assistant Commissioner, 2nd Class.

The 17th January 1868.

No. 106.

Sir Richard Temple, K. C. S. I., assumed charge of the office of Secretary to the Government of India in the Foreign Department on the 15th instant.

Telegraph.

The 15th January 1868.

No. 35.

Mr. R. F. Dallas, Assistant Superintendent, Telegraph Department, officiated as Superintendent of the Sinde Division from the 29th July to the 28th December 1867.

* * * *

H. LEPOER WYNNE,
Under Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 14th January 1868.

No. 38 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.

3rd Sikh Infantry.

Assistant Surgeon R. Power, attached to the 20th (Punjab) Regiment Native Infantry, to the medical charge, *vice* Assistant Surgeon E. O. Tandy, appointed to the 3rd Punjab Infantry.

No. 39 *of* 1868.—The following promotions are made from the dates specified :—

Ordnance Commissariat Department.

Rank and Names.	To be	From what date.	Vice
Permanent.			
Sub-Conductor (Officiating Conductor) Thomas Lally.	Conductor ...	31st December 1867.	Conductor Marchant, transferred to the Pension Establishment.
Temporary.			
Sub-Conductor Andrew S. Sinclair.	Offg. Conductor.	Ditto ...	During the absence on sick leave to Europe of Conductor Halliday, or until further orders.
Magazine Sergeant John Lake.	Offg. Sub-Conductor.	Ditto ...	Sub-Conductor Sinclair, promoted temporarily.

No. 40 *of* 1868.—The following promotions are made in the Subordinate Establishment of the Army Commissariat Department.

Rank and Names.	To what rank promoted.	From what date.	In succession to
Permanent.			
Sergeant and Acting Sub-Conductor John Vallaly.	Sub-Conductor.	5th January 1868.	Sub-Conductor Samuel Gibson, deceased.
Temporary.			
Sergeant William John Routleff.	Acting Sub-Conductor.	5th January 1868.	Acting Sub-Conductor Vallaly, confirmed in that grade.

The 15th January 1868.

No. 41 *of* 1868.—The following promotions are made from the dates specified, under the operation of Government General Order No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval :—

Brevet.

To be Colonels.

Lieutenant Colonel John Crosbie Graves, Bombay Cavalry. } 27th Nov. 1867.

Lieutenant Colonel Robert Sym Wilson, Madras Staff Corps.
Lieutenant Colonel William Thos. Williams, Madras Infantry.
Lieutenant Colonel George Harkness, Madras Staff Corps. } 18th Dec. 1867.

No. 42 *of* 1868.—The under-mentioned Officers have reported their return from England :—

	Date of arrival at Bombay.
Lieutenant Colonel H. W. H. Coxe, of the Bengal Staff Corps. Major (Brevet Lieutenant Colonel) H. C. Anderson, of the Bengal Staff Corps, Brigade Major.	12th Dec. 1867.
Lieutenant F. Hammond, of the Bengal Staff Corps, 2nd Squadron Officer, 5th Punjab Cavalry. Assistant Surgeon H. S. Smith, M. B., of the Medical Department, Civil, Deyrah.	12th Dec. 1867.

No. 43 *of* 1868.—The services of Lieutenant Colonel H. W. H. Coxe, of the Bengal Staff Corps, are placed at the disposal of the Foreign Department.

No. 44 *of* 1868.—The under-mentioned Officers have reported their departure on the date specified opposite to their names :—

Lieutenant Colonel F. T. Wroughton, C. B., of Infantry, Government General Order No. 1214 of 1867. Lieutenant R. O. Vyvyan, of the General List, Infantry, Government General Order No. 23 of 1868.	*Nubia*, 10th Jan. 1868.

The 16th January 1868.

No. 45 *of* 1868.—The services of Lieutenant Colonel (Brevet Colonel) C. L. Showers, of the Bengal Staff Corps, are placed temporarily at the disposal of the Foreign Department.

No. 46 *of* 1868.—The following Military Letter from the Right Hon'ble the Secretary of State for India, No. 365, dated 9th December 1867, is published for general information.

Military, No. 365. India Office; *London, 9th December* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

Sir,—I have to inform you that in consequence of a representation made by His Royal Highness the Field Marshal Commanding-in-Chief, I have had under my consideration the rules under which Officers of Royal Engineers, who have exchanged for service out of India, qualify for the Indian pension, and have determined that all Officers of the Royal (late Indian) Engineers, who have exchanged, or may hereafter exchange, for service out of India, shall be allowed to count the whole period of their service as a qualification for pension under Indian rules.

I have, &c.,
(Sd.) Stafford H. Northcote.

No. 47 *of* 1868.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 380 of the 9th December 1867, are published for general information :—

Para. 4.—I have to inform you that, with the concurrence of His Royal Highness the Field Marshal Commanding-in-Chief, I have laid down a general rule that an Officer of the Imperial List of Royal Engineers, exchanging for service in India, must proceed thither within two months from the date of his exchange, and that, from such date until his arrival in India, he shall receive the pay of his rank from Indian revenues.

5. I have also to inform you, that I have decided that when an Officer of the Indian List of Royal Engineers, who has been appointed to the Depôt in this country while on sick certificate, is relieved from duty there, he shall, if reported fit, be required to proceed to India within one month, and should he embark for India before the expiration of that period, he will be granted the furlough pay of his rank up to the date of his landing in India.

No. 48 *of* 1868.—With reference to Government General Order No. 933, dated 27th September 1867, it is hereby notified that the Right Hon'ble the Secretary of State for India has approved of the addition of another grade to the permanent Department of the Army Commissariat, to consist of eight Officers to be styled Sub-Assistant Commissary General, 3rd Class, with a Staff salary of Rs. 150 per mensem, as notified in the order above quoted.

No. 49 *of* 1868.—The following promotions are made, subject to Her Majesty's approval :—

Brevet.

Rank, Names, and Corps.	To what Rank promoted.	From what Date.	In succession to.
Major Osborn Wilkinson, Bengal Cavalry ...	Lieutenant Colonel	31st October 1867	Major General R. Stewart, Bengal Infantry, deceased.
Captain (Local Major) William John Gray, Royal (Bengal) Artillery	Major ...		

No. 50 *of* 1868.—The following promotions are made, subject to Her Majesty's approval : —

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose room.
Infantry ...	Lieutenant Colonel (Brevet Colonel) Herbert Edward Stacy Abbott ...	Colonel ...	9th December 1867.	Colonel (Lieutenant General) C. Godby, C. B., deceased.
	Major (Lieutenant Colonel in Staff Corps) Henry Mills	Lieut. Colonel		
Cadre of the late 2nd Native Infantry.	Captain (Brevet Lieutenant Colonel) Henry Knightley Burne (Staff Corps)	Major ...		
	Lieutenant (Captain in Staff Corps) Francis Frederick Rowcroft ...	Captain ...		
Infantry ...	Major (Brevet Lieutenant Colonel) John Ward	Lieut. Colonel	Ditto ...	Lieutenant Colonel H. Mills (Staff Corps), removed from the list of Regimental Lieutenant Colonels.
Cadre of the late 4th European Regiment.	Captain (Major in Staff Corps) Edward Thompson	Major ...		
	Lieutenant (Captain in Staff Corps) Charles Allan McDougall ...	Captain ...		

No. 51 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain Alfred Tulloch Captain Charles Shaw Captain Joseph Reay Captain Robert Durie Griffin	11th Jan. 1868.

No. 52 *of* 1868.—Major John Arthur Henry Moore, of the Bengal Staff Corps, Officiating Deputy Judge Advocate General, is permitted to retire from the service on the pension of a Captain, from the date of departure of the first Mail Steamer leaving Bombay in the month of March next.

The 17th January 1868.

No. 53 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Major General J. Fordyce, of the Royal Artillery, employed temporarily on the Divisional Staff of the Army, is brought permanently on the Establishment, with effect from the 11th instant, in succession to Major General J. Welchman, C. B., who vacates the appointment, having exceeded the prescribed period of sick leave to Europe.

No. 54 *of* 1868.—Magazine Sergeant George Palmer is appointed to officiate as Sub-Conductor, during the absence in England on duty of Sub-Conductor Frank Edmonds, or until further orders.

No. 55 *of* 1868.—The following extracts from the *London Gazettes* of the 10th December 1867, page 6765, and 17th December 1867, pages 6878, 6879, 6880, are published for general information:—

"*London Gazette*" *of the* 10*th December* 1867, *page* 6765.

INDIA OFFICE,
9*th December* 1867.

"Her Majesty has been pleased to approve of the following admissions to the Bengal and Madras Staff Corps, made by the Governments in India":—

BENGAL STAFF CORPS.

ADMISSIONS.

To be Captains.

Captain Lionel Smith, 104th Regiment, dated 17th November 1863.

Second Captain Charles Allan Baylay, Royal (Bengal) Artillery, dated 22nd December 1865.

To be Lieutenants.

Lieutenant Horace Howell, Bengal Infantry, dated 1st January 1862.

Lieutenant James Cook, Bengal Infantry, dated 30th July 1862.

Ensign John Davidson, 21st Regiment, dated 24th March 1866.

Ensign John Hugh Green, 80th Regiment, dated 27th April 1866.

"*London Gazette*" *of the* 17*th December* 1867, *page* 6878.

WAR OFFICE,
Pall Mall, 17*th December* 1867.

The dates of promotion from Second Captain to Captain of the Officers of the late Indian Artillery, who were transferred to the Royal Artillery in the Gazette of the 29th April 1862,* should be as under, and not as therein stated, *viz.*:—

* Government General Order No. 600 of 1862.

Bengal.

Charles Henry Cookes, 12th March 1860.
John Alexander Richmond Mead, 21st April 1860.
John Fraser Raper, 31st May 1860.
Alfred Hayles Heath, 12th November 1860.
William Dundas Couchman, 6th February 1861.

"*London Gazette*" *of the* 17*th December* 1867, *page* 6878.

Brevet Major Henry Parlett Bishop, 18th February 1861.
Frederick Day Urquhart, 18th February 1861.
James George Hathorn, 18th February 1861.
Frederick Royle De Bude, 18th February 1861.
Brevet Major Charles Smith Lemarchand, 18th February 1861.
Abraham Richmond Fuller, 29th April 1861.

"*London Gazette*" *of the* 17*th December* 1867, *page* 6879.

Launcelot Machell, 29th April 1861.
Mark Edward Currie, 29th April 1861.
John Hunter, 29th April 1861.
Augustus Darling, 23rd August 1861.
Brevet Major John Sabatier Frith, 1st October 1861.

The dates of promotion from Second Captain to Captain of the Officers of the late Indian Engineers, who were transferred to the Royal Engineers in the Gazette of the 29th April 1862,* should be as under, and not as therein stated, *viz*:—

* Government General Order No. 600 of 1862.

Bengal.

Brevet Lieutenant Colonel William Wilberforce Harris Greathed, C. B., 15th February 1861.
Alexander Cadell, 18th February 1861.
William Sterling Oliphant, 18th February 1861.
Brevet Major Henry William Gulliver, 18th February 1861.
Charles Pollard, 12th March 1861.

"*London Gazette*" *of the* 17*th December* 1867, *page* 6880.

Brevet.

Colonel G. Malcolm, C. B., on promotion to the temporary rank of Major General, should have been described as of the Bombay Army, and not Bengal Army, as stated in the Gazette of the 26th November 1867.*

* Government General Order No. 3 of 1868.

* * * *
* * * *

The surname of the Officer of the Bengal Staff Corps, granted the honorary rank of Lieutenant Colonel in the Gazette of the 26th November 1867,† is Thomson, not Thomas, as therein stated."

† Government General Order No. 3 of 1868.

No. 56 *of* 1868.—The under-mentioned Officers have reported their return from England:—

	Date of arrival at Fort William.
Lieutenant A. B. Chalmers, of the General List, Infantry, 1st Squadron Subaltern, 16th Bengal Cavalry.	24th December 1867.
Lieutenant Colonel (Brevet Colonel) H. Ramsay, C. B., of the Bengal Staff Corps, Commissioner of Kumaon, North-Western Provinces.	
Lieutenant Colonel J. P. Clarkson, of Infantry.	
Lieutenant Colonel H. Hyde, of the Royal Engineers, Mint Master and Head Commissioner of Department of Issue of Paper Currency.	
Lieutenant Colonel H. Raban, of the Bengal Staff Corps, Deputy Inspector General of Police, Bengal.	14th January 1868.
Major H. W. Best, of the late 5th European Light Cavalry.	
Captain R. E. Boyle, of the Bengal Staff Corps.	
Surgeon N. Chevers, M. D., of the Medical Department, Principal and Professor of Medicine, Calcutta Medical College, and ex-officio First Physician, College Hospital.	

No. 57 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Colonel James Crofton, of the Royal Engineers, Chief Engineer, Irrigation Works, Department of Public Works, Punjab.	For eighteen months, under the new Regulations.

No. 58 *of* 1868.—The Right Hon'ble the Governor General in Council is pleased to authorize the issue in India of subsistence allowance and rations to the widows and orphans of trained Army School Masters on precisely the same conditions as such issues are made to the widows and orphans of Non-Commissioned Officers and Soldiers of Her Majesty's British Army.

H. W. NORMAN, *Colonel*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 11*th January* 1868.

No. 12.

Mr. F. J. Johnstone, Executive Engineer, Kamptee Division, officiated as Superintending Engineer, Central Provinces, from 21st September to 6th October 1867, as a temporary arrangement, consequent on the transfer of Captain C. J. Mead to Hyderabad.

No. 13.

Statement of the Monthly Accounts that have been received in the Office of the Accountant General, Public Works Department, up to the 31*st day of December* 1867.

Order of Merit.	Accounting Officers.	Last Month for which received.	Date of Receipt.
1	Controller, Mysore, for Coorg ...	October 1867	11th Dec. 1867.
2	Ditto Hyderabad	Ditto ...	13th ditto.
3	Ditto do. Berars ...	Ditto ...	14th ditto.
4	Ditto British Burmah ...	Ditto ...	19th ditto.
5	Ditto N. W. P., for Rajpootana	Ditto ...	23rd ditto.
6	Ditto Bombay	Ditto ...	23rd ditto.
7	Ditto Mysore	Ditto ...	30th ditto.
8	Ditto N. W. P., for Central India	Ditto ...	30th ditto.
9	Ditto N. W. Provinces ...	Ditto ...	30th ditto.
10	Ditto Punjab	Ditto ...	30th ditto.
11	Ditto Oudh	Ditto ...	30th ditto.
12	Ditto Bengal	Ditto ...	31st ditto.
13	Ditto Madras	Ditto ...	31st ditto.
14	Ditto Central Provinces ...	Sept. 1867	2nd ditto.

No. 14.

Mr. R. D. Bayley is appointed to the Public Works Department as an Executive Engineer of the 4th Grade and posted to the Punjab.

The 14*th January* 1868.

No. 15.

With reference to Government General Order in the Military Department, No. 1028, dated 30th October 1867, the services of Lieutenant J. W. Taylor, of the Bengal Staff Corps, have been placed temporarily at the disposal of the Punjab Government for employment on survey duties in the Irrigation Branch.

No. 16.

Lieutenant F. Mascall, R. E., is appointed to the Public Works Department as an Assistant Engineer of the 2nd Grade and posted to the Punjab.

No. 17.

Mr. R. H. Froude is appointed to the Public Works Department as an Assistant Engineer of the 2nd Grade and posted to Oudh.

The 17*th January* 1868.

No. 18.

Mr. H. Watkis is appointed to the Public Works Department as an Assistant Engineer of the 2nd Grade and posted to the Punjab.

C. H. DICKENS, *Colonel, R. A.*,
Secy. to the Govt. of India.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 10*th January* 1868.

No. 243.

The Overland Mail per Steamer *Simla* will be closed on Wednesday the 22nd instant, at 6 P. M.

Letters from Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.	*Vid Marseilles.*	*Vid Southampton.*
Letter Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0
	Book and Pattern Packets.		
	Under 4 Ounces	Rs. 0 4 0	Rs. 0 2 8
	„ 9 „	„ 0 8 0	„ 0 5 4

NOTE.—Adding 4 annas for every additional 4 ounces for Book and Pattern Packets viâ Marseilles, and 2 annas 8 pie viâ Southampton.

No Packets exceeding 5 lbs. will be received.

No. 244.

Mails for Chittagong and Akyab for transmission per Steamer *Moulmain* will be closed at this Office on Tuesday the 21st instant at 6 P. M.

No. 245.

Mail Packets *vid* Marseilles also *vid* Southampton for the Overland Mail which leaves Bombay on the 29th January 1868, will be closed at this Office at 6 P. M. on Thursday, the 23rd instant.

An Express Packet will be closed at 6 P. M. on Friday, the 24th idem.

The 16*th January* 1868.

No. 248.

The Mail of the 7th January 1868 and Express Packets of the 8th idem arrived at Bombay in time for the Overland Steamer.

W. H. MCGOWAN,
Post Master of Calcutta.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 6th, 1868...	4,122	7,399	91,594	1,11,129	30,61,717
„ 7th, „	45,235	...	1,36,829	1,11,861	30,61,717
„ 8th, „	3,32,828	79,923	3,87,366	1,96,435	30,61,717
„ 9th, „	1,24,178	...	5,11,544	1,98,886	30,61,717
„ 10th, „	1,51,869	...	6,63,413	1,00,190	30,61,717
„ 11th, „	63,250	3,940	7,22,568	1,05,834	30,61,717

CALCUTTA MINT,
The 13th January 1868.

J. F. SHEKLETON,
Officiating Mint Master.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004 *A, dated Simla,* 30*th July* 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

First half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. A/33 97116 for Rs. 20

JOHN H. HOCKING.

Right half of the following Allahabad Circle Currency Note :—

No. A/33 59370 for Rs. 100

W. S.

Half of the following Currency Note :—

No. A/19 29554 for Rs. 10.

BISTOO CHUNDRA ROY.

The following Currency Note—intimation of loss given to the Currency Office, Lahore :—

No. 23077 for Rs. 50.

IMAMOODDIN.

In transit between Umritsur and Umballa left halves of the following Currency Notes :—

No. A/13 91822 for Rs. 100.
„ A/16 25820 „ 20.
„ A/16 39283 „ 20.

D. G. BARKLEY.

The following Bombay Circle Government Currency Notes :—

No. 51873 for Rs. 100.
„ 216066 „ 50.
„ 6283 „ 500.

MOONSHEE MOOMTAZ ALEE.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. A/38 62046 for Rs. 100.
„ A/38 62047 „ 100.
„ A/38 62048 „ 100.
„ A/38 62049 „ 100.
„ A/35 36349 „ 50.
„ A/7 07291 „ 10.

JOHN SHORT.

In transit from Sealkote to Lahore the following Currency Notes of the Lahore Circle :—

No. A/18 75313 for Rs. 10.
„ A/16 43391 „ 20.

In transit from Jhung to Ameera at Meean Meer the following Currency Note of the Punjab Circle :—

No. A/18 69615 for Rs. 10.

K. D. SIRCAR.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/30 65679 for Rs. 100.

OBHOY CHURN DOSS.

Right halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. A/38 83301 for Rs. 100.
„ A/38 83302 „ 100.
„ A/38 83303 „ 100.

J. HOMFRAY, *Lieut.*

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/10 26581 for Rs. 50.

MEER AGA ALLY.

The left half of Government of India Note No. A/9 19312 for Rs. 20, and the right half of No. A/11 03119 for Rs. 50.

G. A. KNEEBONE.

Lost or Stolen.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. A/19 15379 for Rs. 10.
„ A/19 13311 „ 10.

B. SMYTH, & Co.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. A/38 05221 for Rs. 100.
„ A/38 46844 „ 100.
„ A/30 86302 „ 100.
„ A/39 08162 „ 100.
„ A/40 62099 „ 50.

RAMKISTO DOSS.

Stolen

At Dhurmsala, on or about the 10th September 1867, the following Currency Notes of the Lahore Circle :—

No. A/10 37176 for Rs. 100.
„ A/12 13946 „ 50.
„ A/12 13947 „ 50.
„ A/12 13952 „ 50.
„ A/12 13953 „ 50.
„ A/16 13372 „ 50.

M. M. CARLETON.

Mutilated.

Half of the following Currency Note—intimation given to the Currency Office, Calcutta :—

No. A/8 81114 for Rs. 10.

RAMPERSAUD.

Notice.

Application has been made for payment of a Currency Note wrongly joined as follows :—

First half of No. A/16 13415 for Rs. 20
Second half of „ A/16 13417 „ 20

Any person possessing the corresponding halves should communicate with the Paper Currency Office, Allahabad.

RAM CHUNDER.

Received in the course of business the following Currency Notes, of which the two halves bear different numbers :—

No. A/33 41473 } one Note for Rs. 50, of the Calcutta
„ A/33 50663 } Circle.

No. A/18 48228 } one Note for Rs. 10, of the Lahore
„ A/18 47365 } Circle.

RAI SAHIB SINGH.

Received in the course of business the following Currency Note, of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta :—

1st half No. A/16 00645 }
2nd half „ A/16 17246 } one Note for Rs. 20.

J. D. DAWSON.

PROMISSORY NOTES.

Caution.

All persons are hereby cautioned against purchasing, advancing money on, or in any way dealing with, the following Government Promissory Notes :—

No. 15124 of 1835-36, for ... ... Rs. 1,000
„ 15157 ditto ... ... „ 1,000
„ 5266 of 9082 of 1832-33, sicca „ 500
„ 2948 of 1842-43, ... „ 2,000
„ 7365 of 14513 of 1832-33, sicca „ 1,000
„ 16148 of 1835-36, ... „ 1,500
„ 2079 of 1854-55, ... „ 8,500
„ 2769 of 2999 of 1842-43, ... „ 2,000

The above Notes stand in the name of Rajah Banee Madho Singh, and were, amongst other Notes, escheated to Government under orders dated 8th October 1857, of the Special Commissioner, under Act XIV. of 1857, Zillah Azimgurh, on the conviction of the holder of the offence of rebellion and waging war against the Government of the East India Company.

CALCUTTA,
The 23rd October 1867.

E. F. HARRISON,
Comptr. Genl. of Accounts.

Lost or Mislaid.

3 Government 4 per cent. Promissory Notes :—

No. 18988 of 1842-43 for Rs. 500.
„ 25847 of 1854-55 „ 500.
„ 35921 of 1854-55 „ 500.

SHAMA CHURN MOOKERJEE.

Lost or Stolen.

The following 5 per cent. Government Securities, the property of Sir T. J. Metcalfe :—

No. 9028, dated 30th June 1841 }
„ 9580, „ „ „ }
„ 169, dated 1st February 1843 } for Rs. 500 each.
„ 211, „ „ „ }

E. C. BAYLEY.

ADVERTISEMENTS.

Criminal Sessions in 1868.

First	Criminal Sessions ...	...	Monday, 13th January.
Second	„ ...	...	„ 17th February.
Third	„ ...	...	„ 23rd March.
Fourth	„ ...	...	„ 27th April.
Fifth	„ ...	...	„ 1st June.
Sixth	„ ...	...	„ 6th July.
Seventh	„ ...	...	„ 10th August.
Eighth	„ ...	...	„ 7th September.
Ninth	„ ...	...	„ 23rd November.

(Sd.) T. D. INGRAM,
Offg. Clerk of the Crown.

CROWN OFFICE,
The 23rd December 1867.

Notice.

The undersigned, the sole Surviving Partner of the Firm of R. C. LEPAGE and Co., Publishers, Booksellers, Stationers, and Printers, has disposed of the Stock, Outstanding Debts, and Good Will of the Concern to Messrs. ROBERT TULLY BARHAM, SAMUEL FRANCIS SEYMOUR, and JAMES HILL, who will in future conduct the business as Successors of the above Firm.

R. C. LEPAGE,
Sole Surviving Partner
of the Firm of R. C. Lepage and Co.

CALCUTTA;
2, DALHOUSIE SQUARE,
1st January, 1868.

With reference to the above Notice, the business will be continued from this date under the style and firm of

BARHAM, HILL & Co.,
Successors to R. C. Lepage and Co.

CALCUTTA;
2, DALHOUSIE SQUARE,
1st January, 1868.

Notice.

Probate of the Last Will and Testament of the late William Frederick Fergusson, formerly of Calcutta, Merchant, and more lately of Langham Place in the Parish of Marylebone, who died at Titaghur on the 31st of December 1867, having been granted by the High Court of Judicature at Fort William in Bengal in its Testamentary and Intestate Jurisdiction to Thomas Maltby Robinson, of 4, Hastings' Street, in the Town of Calcutta, Managing Director of the Bengal Coal Company, "Limited," and Frederick John Fergusson, of No. 7, Hastings' Street, aforesaid, Solicitor, two of the Executors appointed by such Will, all persons having claims against the Estate of the said William Frederick Fergusson are requested to send particulars of the same to the said Executors forthwith. Dated the 13th day of January 1868.

C. SANDERSON,
Proctor.

Notice

Is hereby given, that the interest and responsibility of Mr. William Pearce, Junior, in our Firm, has ceased as from 31st December last.

PEARCE, MACRAE & Co.

CALCUTTA,
The 15th January 1868.

Notice.

With reference to the Notification of the Officiating Head Commissioner of Paper Currency dated 1st July last, and published in the *Allahabad Government Gazette* of the 10th July 1867 and the *Gazette of India* of the 13th idem, the undersigned begs to intimate that Currency Notes of the new pattern for Rs. 1,000 were issued from this Office from the 4th instant.

WM. GREENWAY,
Asst. to the Depy. Commr.
of Paper Currency.

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REPORT

ON THE

CALCUTTA CYCLONE

OF THE 5TH OCTOBER 1864.

BY

LT. COL. J. E. GASTRELL AND F. H. BLANFORD, A. R. S. M.

WITH MAPS AND DIAGRAMS ILLUSTRATING THE ORIGIN AND PROGRESS OF THE STORM AND THE TRACK OF THE STORM WAVE.

Printed and published for the Government of Bengal by order of the Lieutenant Governor.

Calcutta, 1866.

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1868.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 8th January 1868.

PARTICULARS.	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT. LOANS of 1824-25.	of 1829-30.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	5 PER CENT.	P. W. of 1854-55.	of 1856-57.	4½ PER CENT. LOAN OF 1856-57.	6½ PER CENT. LOAN OF 1859-60.	5 PER CENT. DEBENTURES FOR 1 year. Repayable Jan. 1868.	2 years. Repayable Jan. 1869.	3 years. Repayable Jan. 1870.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882.	TOTAL AMOUNT.
Balance of 31st December 1867 ...	52,600	39,400	2,346	20,95,893	36,66,200	1,43,98,700	1,08,98,100	66,59,000		43,75,000	5,98,97,800	16,500	3,90,53,400	...	1,50,000	12,03,000	32,37,000	32,91,000	43,91,000	15,37,51,373
Add—																				
Amount enfaced at Madras between 22nd December 1867 and 8th January 1868 ...	...	...	...	...	...	...	...	...		1,000	10,000	...	8,800	...	...	...	...	...	...	19,800
Ditto enfaced at Bombay between 22nd December 1867 and 8th January 1868 ...	...	...	...	...	...	1,07,000	27,000	4,000		...	46,000	...	69,000	...	...	...	...	...	...	2,54,000
Amount enfaced at Calcutta between 22nd December 1867 and 8th January 1868 ...	...	...	...	...	5,600	28,600	28,600	73,400		51,200	1,76,300	...	3,11,900	...	...	13,000	...	15,000	88,000	7,29,800
TOTAL ...	52,600	39,400	2,346	20,95,893	36,72,000	1,45,22,300	1,09,31,700	67,29,400		49,27,200	5,92,29,600	16,500	3,94,42,100	...	1,50,000	12,16,000	32,37,000	32,91,000	43,91,000	15,38,86,105
Deduct—																				
Amount written off in the London Registers ... ? ...	...	...	...	10,773	...	2,000	14,000	21,200		...	...	...	...	...	...	13,000	...	...	...	1,34,773
Balance on 8th January 1868 ...	52,600	39,400	2,346	20,95,120	36,72,000	1,45,20,300	1,09,87,700	67,08,200		49,27,200	5,92,29,600	16,500	3,94,23,000	...	1,50,000	12,03,000	32,37,000	32,91,000	43,91,000	15,37,51,373

NOTE.—From 9th November to 22nd November enfaced from India, 40 lakhs, re-transferred from London, 2 lakhs.
" 23rd " to 7th December " " " 34 " " " " 1 "
" 8th December to 21st " " " 22 " " " " 0 "
" 22nd " to 8th January 1868 " " " 10 " " " " 1 "
115 lakhs.
4 "
111 lakhs.
4 lakhs.
Balance against India ...

D. WOODS,
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PUBLIC DEBT OFFICE,
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No. 2 of 1868.

SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, JANUARY 18, 1868.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 10th January 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Steuart Gladstone.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.

The Hon'ble MR. COCKERELL took the oath of allegiance, and the oath that he would faithfully discharge the duties of his office.

PEPPER DUTY (COCHIN) BILL.

The Right Hon'ble MR. MASSEY introduced the Bill to amend Act No. III of 1861 (to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin), and moved that it be referred to a Select Committee with instructions to report in a week. He said he need not trouble the Council with a repetition of the statement which he had made at the last meeting when moving for leave to introduce the Bill. It was simply a Bill to aid the Native States of Travancore and Cochin in collecting a duty of Customs on pepper exported from their territories, and to prevent the British port of

Cochin from being made the means of frustrating the arrangements of those States in the collection of the duty. He apprehended no objection to the principle of the Bill.

The Motion was put and agreed to.

MUNICIPAL COMMITTEES' (N. W. P.) BILL.

The Hon'ble MR. BRANDRETH introduced the Bill to make better provision for the appointment of Municipal Committees in towns in the North-Western Provinces and for other purposes, and moved that it be referred to a Select Committee with instructions to report in four weeks. He said that this Bill was brought forward at the request of the Lieutenant Governor of the North-Western Provinces. A draft Bill was received from the Government of those Provinces, containing all the matters for which legislation was suggested. These matters had in a few respects been re-arranged in this Bill, and some alterations had been made in the wording of the draft received from the North-Western Provinces; but the draft had not been altered in any material points. He had endeavoured virtually to lay before the Council, in this Bill, all the provisions which the Lieutenant Governor desired to have enacted. It seemed to him, considering the high quarter from which these provisions had been recommended to their attention, and that he had personally but a very limited acquaintance with the North-Western Provinces, that he ought not, on his own responsibility, to make any alterations in the proposals of the Lieutenant Governor before the Bill was introduced, but rather wait to see whether any amendments would be suggested in Council or by the Select Committee to which he trusted the Bill would be referred.

In the draft received from the North-Western Provinces, the word municipality, meaning any place to which the provisions of the Bill might be extended, was spoken of also as applying either to a town or to a tract of country. He was not quite sure whether the Lieutenant Governor did not intend that he should be empowered to describe circles wherever he pleased, designate them as municipalities, subject them to the provisions of the Bill, and thus raise additional funds over every part of the country, for police, sanitary or other municipal purposes. From other parts of the draft, however, and on the whole, he had concluded that all the Lieutenant Governor wanted was that the Bill should apply only to towns and to such adjacent places as, for the sake of laying down a suitable boundary, it might be advisable to include within the limits of the towns. The Panjáb Act applied only to towns, and MR. BRANDRETH remembered that, when the Panjáb Bill was introduced, His Excellency (the President) stated that he would not approve of it if it were to apply to villages, as he was opposed to any extra cesses being levied on the land. He might mention, however, that both the Bengal Municipal Improvement Act, and also, he believed, the Madras Act, apparently applied to any inhabited tract of country, including villages as well as towns. In the fourth section of the Bill, railway-station, village, building or land were the only places specially mentioned, which might be included for the purposes of the Act within the limits of a town. No special allusion had been made to military cantonments, but if there was any intention, in the North-Western Provinces, of raising funds by means of an octroi, it was almost indispensable for the proper working of such a tax that all trading interests in the same immediate neighbourhood should be placed on the same footing, and that, wherever there was a cantonment with a large bazár near to a town, the tax should be extended to the cantonment as well as to the town, otherwise the town might be injured by some portion of its trade being diverted to the cantonment; nor, even if no octroi was levied, did there seem any reason why the non-military residents of a cantonment, which was often a place of much trade and with more shops and larger bazárs than any town in the neighbourhood, should be exempt from the same kind of municipal taxation for sanitary and other purposes as other populous places were subjected to. If the Government desired to exempt the military residents of a cantonment and mustered camp-followers from direct municipal taxation, this might perhaps be done, either by specially exempting military residents, on the ground of the contribution which was at present made, he believed, by the Government to the cantonment-funds for roads, police and other purposes, or by the Government itself, instead of making any direct grant, paying the amount of any municipal taxation that might fall under any general rules on military residents or on military buildings. No attempt, however, had as yet been made in the Bill to dispose of any of these matters.

The Bill had been framed in a great measure on the model of Act No. XV of 1867 (the Panjáb Municipal Act.) That Act had been so recently passed by the Council, that he might doubtless consider that such of the provisions of this Bill as were in accordance therewith would not be objected to. He thought therefore that it would be sufficient if, on this occasion, he confined his further remarks on the Bill to the two or three principal points on which it differed from the Panjáb Act. The fifth section provided that all Municipal Committees hitherto appointed under the orders of the Lieutenant Governor, should be deemed Municipal Committees under this Bill, and that Act No. XXVI of 1850 (to enable improvements to be made in towns) should cease to have effect in the towns into which it had been introduced. The Panjáb Bill, when he introduced it, contained a section worded to the same effect, but that section had been altered in Committee. The Committee declared that Municipal Committees appointed under Act No. XXVI of 1850 should not be deemed Committees under the Panjáb Act, unless it was expressly extended to them by the Lieutenant Governor. The cause of the alteration was, he believed, that it was supposed that existing Committees enjoyed rather more independence than they would do under the new Act, and that it was not advisable to interfere with them when they had worked well hitherto; therefore it was determined that none of their existing privileges should be disturbed unless by the express order of the Lieutenant Governor in each case.

By the thirteenth section of the present Bill, a very important power, which was not contemplated in the Panjáb Act, was conferred on Committees, the power of borrowing money for public works on debentures. The power was properly restricted by the previous sanction of the Lieutenant Governor being made requisite for its exercise, but still it was a power that appeared very liable to abuse; there was the difficulty of obtaining good professional advice in regard to all the works that might be recommended by zealous district officers and obsequious Committees. Without such advice, money might be wasted, debts accumulated, and extra taxation rendered necessary, without any benefit whatever in return having been derived by the municipalities. Perhaps it might be advisable to limit the amount of the money to be borrowed to two or three years' expected surplus of the municipal income, after paying for police, sanitary and all other fixed establishments, and to provide for all debts being paid off within given periods.

The only other point he thought he need mention was that the operation of this Bill was not limited to five years, as was the case with the Panjáb Act. The Council seemed to be of opinion, with regard to that Act, that as no restriction was placed either upon the kind or amount of taxation, it was certainly desirable that the question of municipal government should be re-considered after five years' further experience. Probably some suggestions in regard to this Bill, after it had been published, would be received from the North-Western Provinces, and any amendments that were considered necessary could be made by the Select Committee to which he had moved that this Bill be referred.

The Hon'ble MR. SHAW STEWART would not at present attempt to express an opinion whether it was right to extend to the North-Western Provinces a measure which last year was extended as an experiment to the Panjáb. He would only refer to two points, in which this Bill left the model of the Panjáb Act, and which would, he trusted, be carefully weighed by the Select Committee to which the Bill was to be referred. The first of these was in section 5. The Select Committee to which the Panjáb Bill of last year was referred recommended, and the Council adopted their recommendation, that those towns which had already obtained municipal constitutions under the old Municipal Act of 1850 should not, except for special reasons, be affected

by the new law. The present Bill proposed to override all such municipalities in the North-Western Provinces, and virtually to repeal Act No. XXVI of 1850. The Hon'ble mover had not shown any reason for this difference between the Panjáb law of last session and this Bill; and he thought it was a difference of very great importance. When he considered the voluntary nature of the proceeding by which a town accepted municipal self-government, he doubted if they had any right, by an arbitrary law and without in any way consulting the inhabitants, to deprive them of whatever advantages they had obtained for themselves by working under the old law, and impose on them the compulsory arrangements that were now proposed for those towns which had refused to undertake the burden of self-government. He trusted the Select Committee and the Council would give this point their careful consideration.

The other point was that sections 23 and 26 of the Bill would confer on the Municipal Committees appointed under this Bill distinct magisterial powers in certain cases. In the municipal law of 1850, and in all other municipal systems based on it, so far as he was aware, no such provision occurred, and he thought the Select Committee would have to consider whether cause was shown for deviating from the principle that had hitherto guided legislation on this subject.

The Hon'ble SIR H. M. DURAND said:—"I have some remarks to offer upon this Bill, which is one which presents to my mind many very doubtful points.

"The first fact which strikes the attention is the very great and unusual power which the Bill confers on the Committees; I mean the Municipal Committees which the Bill creates. The fact is of the more importance as, from the substitution of the compulsory for the voluntary principle hitherto in force in the North-Western Provinces, the effect of the Bill will be practically to entrust these extraordinary and exceptional powers to the officers charged with the civil administration of the country. From the constitution of the Committees it is clear that, although the official members are not to be more than one-third of the non-official members, yet, that the motive power will rest with the official members, and the non-official members be usually ciphers. The Magistrate of the district and the Commissioner will be every thing; and as, even under the existing or the voluntary system, we know how entirely the working of Committees passes practically into the hands of an active and zealous Magistrate, we may be quite certain that under the compulsory system this will inevitably be still more the case. Under such circumstances I think it incumbent on this Council to weigh carefully the enormous power with which they are investing, nominally, the Municipal Committees, practically, the civil functionaries of the Government.

"I will proceed to note some of the sections which a cursory perusal has led me to mark, and will take them in the order in which they present themselves in the Bill, rather than in that order which their intrinsic importance warrants. Indeed, I must ask the Council to excuse me for the way in which I shall touch on the various subjects, for I have only had the opportunity of giving the Bill a single perusal this morning, and have not had the time to order, as I could have wished with a view of addressing myself to this Council, the various subjects which, if this Bill passes to a Committee, demand most careful consideration. Asking pardon, therefore, for taking up the sections I have marked without reference to their relative importance, I would invite attention to the great powers conferred by the 10th section on the Committee for purposes of taxation, and in the 11th section on the Lieutenant Governor for the collection of such taxes; for their confirmation or their repeal. Then, passing on to sections 20 and 21, I would still further call for serious attention to the unlimited authority conveyed to the Committees by section 20, and the dictatorial powers it is in their discretion to entrust to one of themselves,—always bearing in mind that, by the constitution of the Committees, the motor force and influence is in the hands of the official members, the Commissioner, Magistrate, &c.

"Allied with this subject are the provisions of sections 23 and 24. The Hon'ble Mr. Shaw Stewart has anticipated me in some of the remarks that I should otherwise have offered on these sections, and, as at present advised, I

concur generally with the observations which my Hon'ble friend let fall. I shall now content myself with expressing the hope that all these provisions will be carefully scrutinized in Committee.

"Section 27 confers on the Lieutenant Governor authority to suspend or limit all or any of the powers of the Committee, and to cancel any of the proceedings or rules of any Committee. Very ample power, certainly; but neither in this section nor in any other part of this Bill do I find the remotest allusion to the Government of India. The Bill in a word ignores the control of the Governor General in Council altogether. I think this a mistake, for when deputing such extraordinary financial and other powers, I am of opinion that they should not be made legally independent of superior authority.

"In section 29, on the custody and disbursement of municipal funds, the concluding clause appears to me very loosely drawn. Strict responsibility should be laid on some one person for the issue of cheques or orders for payments from the municipal funds, such cheques or orders being countersigned by others of the Commission. In the responsibility for cash payments there should be no shifting, changeable responsibility. However, this is a point of detail that can be dealt with in Committee.

"So likewise the maximum laid down for the strength of the municipal police. This maximum of one man to thirty houses may be based on statistical grounds of some kind or other, but it is far from clear upon what grounds, if any, such a provision enters into the body of this Bill, and it will need examination.

"According to the provisions of this Bill, the power of borrowing on debentures is entrusted to the Committees, under the control of the Lieutenant Governor, to whom an annual balance-sheet is to be submitted. For the information of the public, these annual statements ought to be published, so that the precise condition of the separate municipal funds, and their obligations, may be easily ascertainable, so that the public, whenever invited to take up municipal debentures, may have the means of knowing precisely what they are about.

"But besides this, which is due to the public, the Local Government should be bound annually to furnish the Government of India with an abstract of the balance-sheets of the various municipalities under its administration. This is the more essential as there is no sort of remedy provided in the Act against defaulting municipalities. Now, considering the zeal with which Commissioners and district officers naturally enough desire to see the improvement of their charges, it is hardly to be expected that, unless very carefully watched and controlled, there will not arise instances in which the Municipal Committees will outrun the constable, and the municipal funds prove unequal to meet the liabilities they have incurred. Under such a contingency, bearing in mind the constitution of the Committees, and that the civil functionaries of Government will be the real workers of the system, it is indubitable that debenture-holders would hold the Government responsible.

"Over and above this consideration, however, wherever an Act of this kind is in operation, it is I think of extreme importance that the Financial Minister of the Government of India, who has to adjust the fair incidence of general or imperial taxation, should have at command the means of judging of the actual pressure of municipal taxation under various Local Governments. He should not be compelled to waste time in asking for reports on such a vital question, waiting for months or years before he got them. I doubt whether at present even a vague approximation is at his command; yet in order to satisfy himself of the soundness of his own financial measures with regard to the equitable distribution of the burthen of imperial taxation in the least objectionable and least afflictive form, he ought to be able accurately to estimate the degree of pressure already laid on the people by local and municipal taxation.

"I could add to these remarks, but I have said enough to show that, if this Bill pass into Committee, its provisions must be carefully reviewed and rigidly scrutinized.

"I should have dwelt on the inexpediency of the Bill covering, as it does, the levy of municipal taxes from those in the military service of the State. This is a point on which I entertain a strong opinion, and consider that the action of the Bill should have been carefully restricted. But as I hope that His Excellency the Commander-in-Chief may touch on this omission in the Bill, I shall abstain from entering at any length on the question."

His Excellency the Commander-in-Chief was afraid he must swell the number of those who viewed the Bill with much disfavour. He had no doubt that the Government of the North-Western Provinces had given great consideration to the Bill, but they must recollect that that Government was much interested in prosecuting the objects of the Bill, and that, although they asked the Council to give them great and despotic powers of taxation, the Council were really furnished with no reason beyond bare assertion why such taxation was necessary. Mr. Brandreth had told the Council that he was but little acquainted with the North-Western Provinces, and that he had merely accepted what was put before him. But when the Council was asked to confer powers on the Local Government which would enable it to impose taxation in a very arbitrary and searching manner on all classes of the community, he did think that that Council, and the Government in its executive capacity, were bound to call for full information before they gave such powers to the Local Government without any expression of opinion on the part of the people. The Council were absolutely without that information. If he turned to the Statement of Objects and Reasons, His Excellency found that they were told that the existing Municipal Act had by experience been found in the North-Western Provinces to be deficient in several points. Now what a very mild expression that was! Surely the Council ought to have had such a statement of facts as to enable them to judge precisely as to what portion of the existing Act was defective, and how the Local Government had been inconvenienced thereby. If they proceeded to consider the principle of the Bill, it would be found that they were asked to make an alteration of an alarming character; they were asked to entirely change the principle on which municipal taxation had hitherto been imposed on the thirty millions of people in the North-Western Provinces. Hitherto such taxation had rested on what may be called the popular principle; it could not be imposed without the inhabitants of certain towns first making a request that the operation of the Act should be extended to them. But now, on the contrary, in any town, it was to be the mere fiat of the Lieutenant Governor which would be sufficient to impose such taxation, whether it asked for the establishment of the municipal forms or not. If they were told that they had the Panjáb Act as a precedent, he would remind the Council that they were induced to pass that Act solely on the condition that it was to be viewed as an experiment. His Excellency himself considered the conditions of that Act to be of a most dangerous character. Still that Act was put before them as an experimental measure; it was only to last five years, so that Government might take the opportunity of judging of its operation, and that at its expiration they might revert to the voluntary principle, or they might be induced from a sufficient induction of facts to hold that there was no danger in extending the scope of the Act. Viewing it as an experimental measure, surely the Government of the North-Western Provinces might have waited till the five years had elapsed before asking the Council to pass another measure of the same kind, but which, according to the North-Western Bill, was to be perpetual. His Excellency submitted that the time for such legislation had not yet arrived. Whether the principle of the Panjáb Municipal Act were right or wrong, he thought that the Council were bound by the conditions on which they passed that Act to await the issue of their experiment for four years more, at least, before they put in force similar provisions in other provinces.

The details of the Bill having been considered by his Hon'ble and gallant friend Sir Henry Durand, he would not say much about them; but there were certain points regarding them which he would like to re-state, and if guilty of repetition, he (Sir William Mansfield) would ask the Council to bear with him, because he considered that no Bill had recently been submitted to the

Council which had so important a bearing on the peace and contentment of the people. If he looked to the provisions of Part II, he found that an absolute power of taxation was proposed to be vested in the Lieutenant Governor. It was true there was a sort of fiction of a municipal constitution: they were told that there was to be a Committee. Yet what was it? It was the Lieutenant Governor signifying his wish through the channel of the Municipal Committee. His powers under the Bill were great, not merely as regarded the defining of the limits of towns and villages that were to constitute a municipality, but even with regard to the mode of assessment; not merely as to what was to be the tax on the people; what was to be taxed; who were to be taxed, but even as to the constitution of the Committee, which was to be so framed that the views of the Lieutenant Governor should alone be listened to. They all knew that corporations were difficult things to deal with. It had been gravely said by Sir Edward Coke that a corporation could not be excommunicated because it had no soul: it was stated with some coarseness by an eminent Chancellor, at the close of the last century, that a corporation could not be trusted because it had neither a body to be kicked nor a soul to be damned. And if the Council looked to the constitution of a Committee as sketched in the Bill, they would find that it had neither soul nor body: its actions were confined to the execution of the wishes of the Lieutenant Governor; it was merely the echo of his whisper. His Excellency did not think it was possible to conceive any thing more dangerous, and he completely concurred with Sir Henry Durand that it was impossible to fence it with too much care, or to view it with too much distrust; there was not a loop-hole left through which might leak the expression of popular opinion; there was not a corner or cranny in which the people taxed could find space to protest against the mode of taxation adopted, or guard themselves in any way from the despotic powers of the Lieutenant Governor and those who represented him in the local administration. His Excellency had for so many years been connected with the Government in this country, and knew so well the difficulties with which Local Governments had to contend, that he was most unwilling unnecessarily to cramp their powers: he knew how they were pressed on all sides by the demands of the Supreme Government, and by the natural desire for improvement by which Local Governments were so honourably actuated. But there were other things still more important; that those who were taxed should have some voice in the apportionment of the proceeds of taxation, and some means of expressing their dissatisfaction if taxes were imposed in an improper manner. He found in this Bill no safeguards, no power of that sort secured to the tax-payer in even the faintest degree. On the contrary, he found that the Lieutenant Governor was to be represented by four official members, the Magistrate of the district, the Civil Surgeon, Executive Engineer, and the Tahsíldár of the head-quarters Tahsíl. Every other member of the Committee was to be either a nominee of the Lieutenant Governor, or he was to be appointed by election in such manner as the Lieutenant Governor might direct: it was not even provided how that election was to be carried on. Further, the Commissioner of the Division was to be entitled to attend all meetings of the Committee, to have free access to all records and accounts, books and other documents, and to make such suggestions for the consideration of the Committee as he might deem fit, and the Committee must furnish him with any information he might call for. It was well known that the Commissioner of the Division represented in a still more positive manner the Lieutenant Governor himself. Whatever, therefore, might be the opinions of the Commissioner, whatever might be the results of the orders given by him, whether for the spread of material improvement and the establishment of more police, or the finding of ways and means for such operations, such opinions and results were nothing more or less than the echo of the wish of the Lieutenant Governor, expressed through the Commissioner. Lieutenant Governors and Commissioners and Magistrates in this country were generally animated by the most ardent zeal, but it did sometimes happen that that zeal outran discretion. When there was a total irresponsibility, His Excellency thought they had reason to put some check on the actions of the local officers. They were able to quote various instances in which the application of large local funds in certain places had been made with a view to ornament and beautify localities; sometimes much more to the

convenience of European ladies and gentlemen, than of the people who paid the taxes. They had beautiful parks in one place and magnificent gardens in another, all made out of the local funds. The Bill provided no safeguard against the application of the municipal funds to such agreeable but comparatively useless projects. In the course of his duties, it was HIS EXCELLENCY's lot to travel over the Provinces under the several Governments and administrations, and he was constantly thrown into communication with men of all classes who talked freely with him, and if there was one point more than another in which jealousy was manifested, it was in the mode of disbursing local funds. Very recently, HIS EXCELLENCY was stopping for a day in a town of some ten thousand inhabitants, in which there was a beautiful new market-place, a handsome dispensary, a new square, a cross erected at the meeting of certain roads. It was in fact a perfect model of a place. But how was all that done? From local funds. HIS EXCELLENCY could not help seeing that local funds might be made to do in a year or two what might be more safely spread over a much longer time. Among the other buildings at the town in question, HIS EXCELLENCY saw the office of the octroi. Here was a rural town in which there were no manufactures, and there was the octroi office, at which the producers, the farmers of the country, paid an octroi for the introduction of their grain into the markets of this town. HIS EXCELLENCY had also heard there that the industry of cotton-pressing was stifled, or about to be stifled, because of an octroi put on cotton at Hattras, in the North-West Provinces. This had been told him in conversation. HIS EXCELLENCY was not sure of the precise facts in this matter, but gave it as an instance of the abuses likely to be practised by Municipal Committees. The Council knew something of them and the manner of their work. They could understand that district officers did not look much beyond the confines of their own districts, and the Native gentlemen who sat with them in Committee did not see beyond the walls of their own town: they had consequently no objection to get the funds required for municipal purposes from the people living outside, in short to shift the burthen of local or municipal taxation from themselves on others. HIS EXCELLENCY was now able to assert, with something like authority, that that abuse had been pursued so as to become almost a system in various parts of India. In Oudh, he was able to say, the abuse of the octroi had so attracted the notice of Mr. Strachey that he was bent on applying a remedy. In other parts of the country the octroi had really come to be a transit-duty in effect, although called an octroi. In another presidency, HIS EXCELLENCY had himself seen such a tendency, and he believed that the octroi had in itself a self-acting movement to such abuse, and it was almost impossible for any Government, local or imperial, to stop that tendency or put a stop to it in any manner whatever, if pressure were being constantly put on the local Committees to raise funds.

With respect to what fell from Mr. Shaw Stewart regarding debentures, HIS EXCELLENCY thought that they should take great care that that new power, which had not been given in any manner by previous legislation and was not to be found in the Panjáb Act, was not abused. But there was one important question regarding it which was briefly alluded to by Sir Henry Durand, namely, who was to be responsible in the case of a defaulting municipality? Seeing what the constitution of the Municipal Committees was to be, and that debentures were to be issued with the sanction of the Local Government, which, it might be assumed, would have given the first hint that debentures were wanted, it appeared to HIS EXCELLENCY that it would be impossible for the Supreme Government to escape the responsibility on account of those debentures. But there was another objection in connection with that matter. The Government of India did not allow any minor Government to contract loans on its own account, lest perhaps it should involve the credit of the Government of India itself. If therefore it became necessary to borrow money on account of any Local Government for any purpose, such for instance as an irrigation scheme, the Local Government would come up and state its wants to the Government of India, and the money would then be borrowed by the Government of India. The Bill proposed to grant a power to the Municipal Committees—that was, to the Lieutenant Governor speaking

through the Municipal Committees—which had always, as a matter of financial principle, been denied to the Local Governments, even to those who were assisted by a Council, as in Bombay and Madras. Viewing the great tendency to waste wherever large funds were at the disposal of irresponsible bodies, HIS EXCELLENCY must say that he thought the only amendment possible with regard to the proposal to give Municipal Committees the power of borrowing money by debentures, was to strike out the sections altogether. He did not think it was possible to frame any safeguard sufficient to protect the credit of the State, when they entrusted such a power to a municipality, who would not only have had the formal sanction of the Local Government, but who would have been prompted by the Lieutenant Governor himself, because, in considering this matter, HIS EXCELLENCY must say that it was the Lieutenant Governor, and not the screen of a Municipal Committee, that they must look at: they must take the fact of the real governing power, and must throw away the Committee. That view of the subject might not at the first glance be so apparent to the public and to those who were to manage the Committees, but they must deal with it in that light as a simple matter of fact.

With respect to the point stated by Mr. Brandreth, and on which he had been appealed to by Sir Henry Durand, in regard to cantonments, HIS EXCELLENCY would observe that, under the orders of the Governor General, a circular had lately been directed to the several Local Governments as to whether municipal taxation was applicable to cantonments, and if so, in what form such taxation should be imposed. HIS EXCELLENCY had the greatest objection to it himself in any form, as he did not think, considering the manner in which military cantonments were organized, that it was either equitable or politic to extend municipal taxation to them. He said 'equitable,' because municipal arrangements were for the benefit of citizens. It had always been held that cantonments were Government establishments for the residence of military men who were there according to military orders in the discharge of their duty, the expenses of roads and so forth falling on the State. Now, although Bills might be passed, such as the Panjáb experimental Act, which gave the power of taxing people without their being consulted, HIS EXCELLENCY did not think it would be possible to introduce such a practice if they had a British constituency to deal with. If therefore they extended such provisions to cantonments, in which resided British officers and other members of English society, HIS EXCELLENCY was convinced that they must frame their Municipal Bills on a totally different principle. There was no Englishman, he imagined, who would be content to live under a system which ignored the right of taxpayers to have a voice in the raising and application of the municipal taxes—a system deprecated in the report of the Commissioners who reported before municipal reform took place in 1835, and who said that reform was then required in England because of the close character of the municipal corporations of that day, when those who paid the taxes were unable to know how the proceeds of those taxes were disbursed. Another point in connection with military officers should be considered. HIS EXCELLENCY thought it extremely dangerous that military men, living in a state of discipline, should be mixed up with measures of taxation which would give them a right to discuss the measures of the Government which they were bound to serve; yet, if you subjected them to that taxation, they would require to be represented, and not only that, but they would insist on discussing all questions connected with municipal expenditure. He thought that would be dangerous in a political point of view, and very wrong in a military point of view. That matter was, however, under investigation, and he would only ask Mr. Brandreth, who was in charge of the Bill to leave out the question of cantonments, and let it be treated in the manner which had already been decided by His Excellency the Governor General.

It was not for HIS EXCELLENCY to urge that the Bill should not go to a Select Committee; but he would express a fervent hope that, when in Committee, the interests of taxpayers, and the important principle that they should be consulted, would not be forgotten, and that the Committee would bear in mind the principles which had carried so much weight with them in India till now, and were never forgotten by our countrymen at home.

The Hon'ble SIR W. MUIR wished to say a few words in favour of the Bill, which he trusted would be allowed to go into Committee. He had read this Bill for the first time that morning, and therefore was not prepared to go thoroughly into the subject. In the course of the debate, questions of the highest importance had been raised, affecting the first principles of local administration; but he did not think that anything had been advanced to prevent the Bill being entertained favourably by the Council, though some of its provisions might be susceptible of improvement. His Hon'ble and gallant friend, the Commander-in-Chief, had remarked that a sufficient case had not been made out to prove the necessity for the introduction of this measure, and had urged that it should be postponed until the corresponding enactment had had full trial in the Panjáb, that was for four years. But he (SIR W. MUIR) could not see the necessity for any such postponement. The measure had been approved as an experimental one for the Panjáb, and he did not see why the North-Western Provinces should not be admitted to share in the same advantages from the measure, even as an experimental one, as the Panjáb. The Act had now been in force in that Government for a year, and he had heard no complaints of its having worked badly in any respect: it might be presumed that the Government of the North-Western Provinces had ascertained that the Act had so far succeeded and answered expectations before they recommended its extension. At any rate, the North-Western Provinces were entitled to claim that they should have the benefit of the same measure, even if the Council should see fit to pass the enactment as an experimental one for a term of years.

Although the reasons which induced the Government of the North-Western Provinces to propose this measure might perhaps have been stated more in detail, yet he did not agree with His Excellency the Commander-in-Chief that no sufficient grounds had been submitted. In the Statement of Objects and Reasons it was shown that, whereas the present municipal law required an application from the people themselves, in order to bring it into play, those really concerned were indifferent in the matter. Unless, therefore, the Government acted *propriò motu*, there would be no early prospect of anything being done towards municipal improvement. The Government were responsible for the sanitary condition of towns, and there were also other objects of deep interest to the people which it devolved on the Government to carry out—education for instance; and yet it would not be possible for the Government to introduce these important reforms and improvements without a machinery such as this Bill contemplated for raising and administering the necessary funds.

He would also urge that the Bill was in conformity with those principles which were now advocated of local taxation. It was now admitted that certain branches of the local administrations should be met by the raising of local funds by means of license-taxes, &c. But unless the Council sanctioned some such measure as this, giving the power of initiating local taxation to the people under the guidance of the Government, it would be impossible to carry the proposed principles into effect.

It had been stated that the existing municipal taxation under Act No. XXVI of 1850 was a voluntary measure, since the people must themselves apply for its introduction, and that, therefore, taxation under it was not subject to the same objection as under this Bill, which provided for the compulsory application of the measure. It had also been said that, notwithstanding the provisions for the Committee themselves proposing the taxes to which they should be subjected, it was notorious that whatever was done would be at the prompting of the official members, and would, in fact, be the action of the Government. But he (SIR W. MUIR) might apply the same reasoning to the present system. It might be said with equal truth that the chief people of a town were induced by official influence or pressure to apply for the introduction of Act No. XXVI of 1850, and when it had once been applied, they could not rid themselves from its obligation, and from the taxation which, equally with this Bill, it involved. In this view it must be looked upon, equally with this, as a measure virtually of Government taxation.

Valuable suggestions had been offered in the course of the debate, and he (SIR W. MUIR) was disposed to think the Bill might be improved in Committee by the adoption of some of them. Some checks might be introduced to secure that the modes of taxation should be really in conformity with the desires of the people. The system might possibly be more popularized. For example, in section 6 it was proposed that the non-official members might be selected either by the direct nomination of the Lieutenant Governor, or by election. Whether some plan might not be secured for having a portion of the Committee invariably nominated by popular election, he was not prepared, without further consideration, to say; but such a modification would to a great extent obviate the objection that had been raised. If the Bill went, as he trusted it would, into Committee, this point could be farther considered there.

Then, it had been objected by His Excellency the Commander-in-Chief that the powers assigned to the Lieutenant Governor were too absolute and despotic. But really, unless some considerable authority was vested in the Government, there would be a danger of taxation taking wrong courses. At present the Native communities themselves were indifferent and also uninformed on the subject of taxation, and it seemed absolutely necessary, in order to ensure just and politic taxation, that a complete authority should be reserved in the hands of the Government.

In the remarks which had fallen from his Hon'ble and gallant friend Sir Henry Durand, as to the advisability of accounts being rendered to the Supreme Government, in reference to loans taken up under the 13th section, he (SIR W. MUIR) fully concurred. Indeed, it would probably be expedient that the sanction of the Government of India should first be obtained for such loans. Some responsibility—at least an ultimate and eventual responsibility—would be regarded as attaching to the Government, and it was only right, therefore, that it should have the means of checking the account.

In respect to what had been urged against section 5, that Committees already formed under Act No. XXVI of 1850 should not be brought under the proposed Act, he (SIR W. MUIR) was disposed to think there would be a decided advantage in bringing them under the same law, and so having a uniform system for all Municipal Committees; and he could not see that there would be any injustice in so treating them.

There were other matters in the Bill which might be animadverted on, but they were more or less matters of detail, and there would be full opportunity for considering them if the Bill was allowed to go into Committee.

The Right Hon'ble MR. MASSEY said that, like Sir Henry Durand and Sir William Muir, he had not had time to examine very carefully the provisions of the Bill, but he was satisfied that it should not be summarily rejected. The objects which the Bill had in view should, he thought, be encouraged. Those objects were stated in the preamble to be police, conservancy, local improvements and education. If those objects were to be promoted, they must be provided for from local resources, and those resources could only be developed by the action of the Local Government. His Excellency the Commander-in-Chief had objected to the Bill as constituting a Committee which, in fact, would be ruled by the Lieutenant Governor. MR. MASSEY agreed with His Excellency on that point. Looking at the mode in which the Committee would be appointed, so far as it professed to assume the status of an independent body, it was, he must say, a phantom and a fiction. The Bill substantially conferred power on the Lieutenant Governor to tax the people of the Province for the purposes named in the Bill. MR. MASSEY would be very glad, if possible, so to constitute the Committee as to provide for that infusion of the independent element which had been adverted to by Sir William Muir; but MR. MASSEY was not satisfied that the independent action of the Committee would not be weakened by an attempt which would probably be futile. There was no possibility at present of constituting, in this country, any body containing a representative element. Every Member of the Council itself at which they were sitting, and which had power to tax the whole people of India, was nominated by the head of the Government, without reference to the wishes of the people or any mode of

election. He must say, therefore, that he was not satisfied that the powers proposed to be conferred on the Lieutenant Governor of the North-Western Provinces could be exercised by any more responsible or better authority. But when he came to consider the powers proposed to be conferred on the Lieutenant Governor by the Bill, he was disposed to be more critical. His Excellency the Commander-in-Chief had adverted to the fact that there was no provision in the Bill for the examination and independent audit of accounts. The Committee was required merely to make returns of their expenditure annually, or at any more frequent intervals that the Lieutenant Governor might appoint; but it appeared to him (MR. MASSEY) that the provision contained in section 34 as to the submission of statements of receipts and disbursement of the funds raised under the Bill was very insufficient, and that it would be expedient that those disbursements should be examined by an independent authority, and that statements of receipts and expenditure should be submitted, either annually or half-yearly, to the Government of India. He also agreed with His Excellency the Commander-in-Chief that the Government of India might be involved in a contingent responsibility in the event of the municipal funds being misused. It therefore behoved the Government to take measures for the prevention of such a contingency, and to arm itself with power to enforce such regulations in that respect as it might think proper. His Excellency suggested that the Bill itself might be deferred until the Council should ascertain the result of the incomplete experiment which had been tried last year in the Panjáb. MR. MASSEY, however, was extremely unwilling that urgent requirements of the kind contemplated by the Bill should be postponed, and he was anxious that this Bill or some such measure should be tried in the North-Western Provinces.

There was one provision in the Bill which he looked on with great hesitation and disfavour. By the tenth section, power was given to the Municipal Committee, with the sanction of the Lieutenant Governor, to impose taxation; and thus, through the instrumentality of this power, the Local Government could cover the Province with a network of taxation, in contravention or evasion of the Indian Councils' Act, which rendered it necessary that all taxation, whether imperial or local, should receive the sanction of the Governor General in Council.

The Bill also proposed to confer on municipalities the important power of raising money by debentures. Reading that provision by the light of English experience, he should regard it as one, not only unobjectionable, but absolutely necessary to carry out the purposes of the proposed Act. There was not a municipal body in England which had the power of local taxation, which had not also the power of raising money by debenture. It was impossible to carry out improvements without large funds, which could not be provided for out of the proceeds of annual local taxation. In England no difficulty was felt in obtaining advances on local credit, but that was because the local resources were of an ample and substantial character. The security which could be offered was sufficient to tempt capitalists, and there was seldom any difficulty in raising money on good security. Even if such difficulties existed, there was an Act of Parliament which authorized the Treasury to advance money on such security, and large sums were lent by the Government for local improvements. In India, however, the case was different. He greatly doubted whether, in the first place, the Local Government could offer any security which would induce Indian capitalists to come forward to lend their money. If funds could possibly be raised, it would no doubt be at a high rate of interest; and even if the Municipal Committees could get money at a moderate rate, his experience of Indian institutions was such as to suggest a vivid suspicion that the Government of India would be ultimately responsible to the persons who advanced the money. He would therefore much prefer to see the omission of the section, and to reserve the power of raising money for the consideration of the Government of India whenever the necessity arose. If the object for which the money was required was desirable, and the local resources were adequate, the best way would be for the Government of India to advance the requisite sums from imperial resources, and thus at once accept the responsibility which would practically devolve upon them.

Those were the only observations which he thought it necessary to make at the present stage of the Bill. He admitted that there were materials in the Bill for a very valuable law, and he did hope that, if it were carefully considered with the amendments which had been suggested in the course of the debate, and if such of those amendments as were found valuable were introduced into the Bill, a commencement would be made of a system of local taxation for local purposes which would ultimately conduce to the benefit of the country, and enable the Government to carry into effect such improvements as it behoved every civilized community to effect with as much speed as was consistent with a wise economy.

The Hon'ble MR. COCKERELL said that the main provisions of this Bill, as they might be termed—he referred to those contained in the 10th section—appeared to involve a wrong principle, *i. e.*, the vesting in the Local Government a practically unlimited power of taxing the population and owners of property in the towns to which the Bill, if passed into law, might be applied, without their sanction. These provisions, he was aware, had been under discussion in this Council and eventually passed, in the same form as they stood in this Bill, in the Panjáb Municipal Act of last year; but grave doubts were then expressed as to the policy of conferring such extensive powers on the Local Governments, and the disinclination of certain Hon'ble Members to give their accord to such a measure was apparently overcome solely on the understanding that the proposed Act was purely tentative and temporary, and on the assurance of the Hon'ble promoter of the Act, and of those whose experience of the country in which the Act was to come into force entitled their opinion to the greatest weight, that the state of things which it would introduce, and the manner in which it was likely to be carried out, would not be materially different from that which was already in existence, and that the practical effect of the Act would be, rather to give a legal status to existing municipal institutions and their proceedings, than to impose any new burdens or restrictions on the people.

But when it was proposed to extend this experimental legislation to a much wider sphere; to provide for its operation in some of the largest and most densely populated cities and towns of the empire, he ventured to think that it was incumbent on this Council to examine more closely the principle by which the proposed power to impose local taxation for municipal purposes was regulated.

The section to which he referred, as also the corresponding section in the Panjáb Act, was apparently taken from the 7th section of Act No. XXVI of 1850. But there was this important distinction in the circumstances of these different enactments that, whereas the section in the Act of 1850 which provided for this unlimited discretionary taxation was preceded by important preliminary conditions, which precluded the introduction of the Act into any town without the consent of the majority of the people who would have to bear the burdens which it would impose, in the case of the present Bill and the corresponding enactment of last year, the people upon whom the taxation was to fall had no voice in the matter. For although the Bill attempted, by its provisions in regard to the constitution of Committees, to give a representative character to the agency by which the local taxation was to be defined and regulated, that agency would nevertheless be virtually selected by the Local Government; its constitution and acts would be so directed and controlled by the same authorities as to give it practically no representative form whatever in the ordinary sense of the term.

Such being the case, he ventured to maintain that it was the duty of the legislature to affix some reasonable limits to the power of the Local Government in enforcing a system of taxation upon the population of any town with or without their consent.

That principle had been fully recognized in framing the municipal enactments which were in force in the Lower Provinces, and although he did not advocate the restrictions which they contained as to the form which local taxation for municipal purposes should take—for he could readily conceive that the form of direct taxation which

obtained exclusively here might be unsuited to application as the sole source of income in the towns of the Western Provinces—he submitted that, where the taxation imposed took the direct form of a rate upon real property, or an assessment on the circumstances of the person assessed, some reasonable limit should be fixed by law as a safeguard against the imposition of undue burdens upon the people.

Where taxation was imposed in the indirect form of duties upon produce and other articles of export or import, a limit was impracticable, and was so, he thought, from the very circumstances of the case—for in such instance there were certain natural restrictive influences, if he might so term them, which tended to operate as a guarantee against undue burdens—for if the trade of any town in any particular branch were to decline through its subjection to an excessive duty, in proportion to such decline would the revenue derived from its taxation be diminished, and the municipal administration would have a direct self-interest in preventing such results; but when the taxation of real property, or direct assessment of the inhabitants of any town, was resorted to, the case was different; neither property nor persons could escape the impost, and the guarantee against its excessive and oppressive incidence was wanting.

As the Bill, amongst other provisions, contemplated the borrowing money on the issue of debentures by the Municipal Committees, it was not improbable that recourse to direct taxation would be found necessary to provide a sufficient security for loans; the sources of indirect taxation were fluctuating and uncertain. Even in Calcutta, municipal credit had not attained that position which would enable it to act freely in the matter of raising loans without the support of a Government guarantee, and yet here the public creditor had some fixed data by which he could estimate the value of his security; local revenue, based on indirect taxation only, had no such data, and he apprehended that, although there might be a general preference for indirect taxation, the direct form of a rate on real property must be resorted to.

For these reasons he hoped that the present provisions of the Bill relative to the imposition of taxes would undergo such alteration in Committee as would supply a safeguard against the possibility of the imposition of excessive burdens on real property or persons for the purposes of the Act.

The provisions of section 27, which empowered the Lieutenant Governor to suspend or limit the powers and cancel the proceedings and rules of the Committees, seemed to be open to grave objection.

Neither the necessity for, nor the sound policy of, such provision was apparent. It was unnecessary, because almost all the rules and proceedings, with the exception of those referred to in section 20 of the Bill, must be primarily approved and sanctioned by the Lieutenant Governor before they could have effect, and there could be no reasonable grounds for the exercise by the Local Government of the power of revoking measures initiated with its assent, and indeed under its direct authority. It was impolitic, because one of the main objects of the introduction of municipal administration was to stimulate the interest of the more intelligent portion of the community of the towns, &c., to which it was applied, in measures which had for their object the amelioration of the condition of the people, by inviting them to take a share in the local administration which devised those measures and carried them into operation; and if their free action was to be restricted by such an excessive degree of interference by the Government as this provision of the Bill contemplated, he apprehended that there would be a difficulty in inducing men of the greatest intelligence and independence of character, in short, the very men that were most needed, to serve on these proposed Municipal Committees, or at least to take an active interest in their affairs. Any provision that would be likely to result in discouraging the taking an active share and interest in the direction of municipal affairs by this class of persons was much to be deprecated. For these reasons he hoped to see this section struck out in Committee.

There were other points of detail which seemed to call for careful attention when the Bill went into Committee. Some sections, such as the 32nd, 33rd and

36th, seemed to be wholly unnecessary, as providing for matters already within the provisions of the existing law, or as treating of subjects for which no legislative sanction was required.

Objection had been taken by one Hon'ble Member (Mr. Shaw Stewart) to the proposed assignment of certain magisterial authority to Municipal Committees, for dealing with nuisances, on the ground (as he understood him) of the supposed innovation which the measure involved. The proposed assignment of such jurisdiction was not without precedent; more extensive magisterial powers were conferred on Municipal Committees by the District Municipal Improvement Act of the Bengal Council, which had been in operation in most of the chief towns of the Lower Provinces for the last three years, and he was able to state, so far his experience of the results of their exercise of those powers enabled him to form an opinion on the subject, that the experiment of investing them with magisterial authority had been entirely satisfactory.

His Excellency the Commander-in-Chief objected to conferring upon Local Governments the power of pledging their credit by the issue of debentures, as was provided for by the 13th and following sections of this Bill. His Excellency would seem to be unaware that precisely similar provisions existed in the Act of the Bengal Council to which he had above referred, and which had been in operation for some time past. He was not prepared to say what had been the results of those provisions, or whether the power created by them had ever been exercised by the Municipal Committees; but he thought it likely that recourse might have been had to them both in Howrah and the suburbs of Calcutta.

The Hon'ble MR. BRANDRETH said that, as he had taken charge of this Bill, it would be incumbent on him to say a few words with reference to the observations that had been made by several Hon'ble Members upon the Bill. He was very glad to hear that, with the exception of His Excellency the Commander-in-Chief, all the other members of the Council who had spoken, though they objected to some of the provisions of the Bill, and were generally of opinion that it required a good deal of further consideration, were still in favour of his motion that it should be referred to a Select Committee. Some very important observations had been made in the course of the debate which had just taken place, which would, he had no doubt, be carefully considered by the Select Committee to which he trusted the Bill would be referred. The first speaker, his Hon'ble friend Mr. Shaw Stewart, in expressing his disapproval of the fifth section of the Bill, which provided that existing Committees were to be deemed Committees under the proposed Act, said that he (MR. BRANDRETH) had not indicated what course he intended taking with reference to this section; but MR. BRANDRETH had stated the points on which this section differed from the corresponding provision in the Panjáb Act, in order to shew that it was a matter which required the consideration of the Select Committee. Though he took charge of the Bill and introduced it because he approved of most of its provisions, yet the Bill itself was by no means drawn up exclusively in accordance with his views, but in order to represent the proposals of the Lieutenant Governor of the North-Western Provinces in regard to the legislation which he thought necessary. His Hon'ble friend Mr. Shaw Stewart, as well as Sir H. Durand, adverted to sections 23 and 24 of the Bill, which gave Committees the powers of Magistrates in regard to certain matters, as conferring new and objectionable powers which Committees had not hitherto exercised. His Hon'ble friend Mr. Cockerell, however, had told them that, in Bengal, Municipal Commissioners were invested with the powers of Magistrates, and were considered to exercise them in a satisfactory manner. He would observe also that it was a very restricted power which was conferred on Committees by the sections animadverted on. If he remembered right, under sections 62 and 63 of the Code of Criminal Procedure, Magistrates had the powers described with which Committees were invested by this Bill; all that the Committees would be empowered to do was to enjoin persons not to continue nuisances, and to prohibit certain obstructions and injuries being committed. If any person disobeyed the orders of a Committee in such matters, he could not, he believed, be punished by the Committee in the exercise of any powers conferred by this Bill, but would have to be prosecuted before a regular Magistrate fully empowered to punish such disobedience. Again, the

powers that might be exercised under chapter XX of the Code of Criminal Procedure in regard to local nuisances, were guarded against any liability to abuse by many important restrictions presented in that chapter; but if it should appear that, in places where Municipal Committees were likely to be appointed, there were at present resident Magistrates, he was by no means bent on retaining these sections. The investing of the Municipal Committees with these restricted magisterial powers would, however, add some extra dignity and importance to the office, which might not be without advantage. Sir H. Durand adverted to section 21 of the Bill, as conferring a dangerous and excessive power on individuals; but all, he imagined, that was intended by that section was to allow Committees to delegate to individuals, in certain respects, such of their powers as they could not conveniently exercise in their collective capacity. Sir H. Durand considered that provision ought to be made for the accounts of the Committees being published. Section 7 of the Bill however directed that the proceedings of Committees should be published in some local English or vernacular newspaper, or in such other manner as the Lieutenant Governor might direct. The Hon'ble and gallant member also considered that provision ought to be made for regular statements of accounts being submitted by the Local Government to the Government of India, with a view to some check on municipal expenditure being exercised by the Government of India. This Bill however only professed to deal with the relations of the Municipal Committees towards the Local Government, to which estimates and accounts were to be submitted. If the Government of India really wished to examine and check these accounts, he imagined it had only got to call upon the Local Government to furnish it with any statements on the subject it might require; or if the Government of India desired that provision to this effect should be made in the Bill, it could easily be done; it was not likely that any objection would be raised. As a minor point, Sir H. Durand raised some objection to the maximum proportion of one policeman to thirty houses being fixed. It would perhaps be better not to attempt to fix any proportion; for whatever maximum was fixed would probably be excessive if applied to most towns, and would consequently be no real safeguard against their being overrun with constables, and the mere suggestion of a proportion might put it into the heads of Police Superintendents to ask for more policemen than were absolutely necessary.

His Excellency the Commander-in-Chief was the next speaker. He appeared to object to the Bill altogether. He considered that it invested the Lieutenant Governor with a despotic power in regard to taxation; that on his mere fiat any amount of money might be raised without any regard to the wishes of the inhabitants of the towns. His Excellency told them also of the wasteful expenditure from the local funds which he had noticed in some parts of the country, and of the evils of the octroi. He also drew an unfavourable comparison as regarded this Bill, between it and the existing Municipal Act (No. XXVI of 1850). He considered that, under that Act, the inhabitants really had some voice in regard to the matter of taxation, as the Act could not be introduced unless they desired it; and he thought that no sufficient reasons had been adduced for the substitution of a new Act. MR. BRANDRETH thought that most of the objections which had been taken to this Bill would be found to lie equally against the existing Municipal Act. No limit was placed by that Act on the amount of taxation; the octroi tax was there recognized; the Municipal Commissioners were all to be appointed at the sole will of the Government; the inhabitants could not elect their Commissioners, and, in regard to the matter of accounts and estimates, the Committees were left much more unchecked than they would be if this Bill became law. Notwithstanding the objections raised by His Excellency the Commander-in-Chief, MR. BRANDRETH trusted that the Council generally would see that a new Act was really necessary; some of the reasons for it were given in the statement which he had annexed to the Bill. Now that a regular organized police-force, with a Police Superintendent at its head, had been established in every district, it was surely desirable that the police in large towns should be a part of that body; that their number should be finally decided by the Local Government, and that the Local Government should be able to require every Municipal Committee to provide out of its funds, in the first instance, for the maintenance of the police establishments. In a matter,

also, so obviously necessary as the construction of public works, and the giving effect to useful sanitary measures in towns, it was surely advisable that the Local Government should be empowered so far to take the initiative as to require the appointment of Municipal Committees for these purposes, and that it should not be required to go through the somewhat absurd formality provided by the existing Act, which was not well suited to the circumstances of the country, of calling upon the mass of the inhabitants of such towns to decide whether they would have the Act or not; that was, to decide whether they would have their town clean or dirty, healthy or unhealthy; whether they would have proper roads, streets and drains constructed, or whether they would do without them. This Bill also allowed of provision being made by the Committees, out of the municipal funds, for the establishment of schools—a provision which was not recognized in the existing Act—and also allowed the Local Government to exercise a greater check on the proceedings of the Committees, in the way of requiring estimates and accounts and cancelling any of their proceedings that were objectionable, than it could exercise under the existing Act; and considering how ignorant of their duties, however willingly they might perform them, many of these Committees would probably be in the first instance, it seemed to him most desirable that the Local Government should be able to exercise that extra control over their proceedings which was given by this Bill. It would be observed that two-thirds of the Municipal Commissioners at least must be inhabitants of the town for which they were appointed; and, considering that it could not for a moment be supposed that the object of the Local Government in making these appointments would be to oppress the people and extort money from them, but, on the contrary, that it could only be supposed that the object of the Government would be to appoint the most intelligent persons to represent the rest of the inhabitants, it seemed to him that as much precaution, care and attention to the wishes of the inhabitants in general would be insured, in regard to this matter of taxation, as could reasonably be required and was suitable to the circumstances of the country. His Excellency had concluded that there was a better guarantee for municipal taxation being in accordance with the wishes of the people under the existing Municipal Act, than there would be under this Bill, in consequence of the inhabitants of a town being required to declare themselves for or against the adoption of the existing Act before it could be introduced. MR. BRANDRETH thought, however, that the observation of his Hon'ble friend Sir W. Muir on this subject would have satisfied the Council, that the ascertaining of the wishes of the inhabitants might become a mere formality, and that the mass of the inhabitants would not really have, on account of its observance, any voice in regard to taxation of their town, on His Excellency's supposition of the Government intending to act despotically in the matter without any consideration for the people. As regarded the wasteful expenditure of local funds which His Excellency had noticed in some parts of the country, and which he apparently thought would be still less capable of check by the passing of this Bill, he would remark that what were usually called local funds were the ferry fund, the road fund, the local agency fund; and that they were generally distinguished by this name from the municipal funds, which were alone treated of in this Bill. Over the former class of funds Municipal Committees had no control whatever, and perhaps, if enquiries were made, it would be found that the wasteful expenditure which His Excellency noticed took place from these local funds, and that it would not have taken place if the expenditure had been under the control of Municipal Committees.

His Right Hon'ble friend Mr. Massey, though he agreed to the Bill going to a Select Committee, was yet by no means satisfied with the Bill as it stood. His principal objections appeared to relate to the power of initiating taxation, which he supposed to be conferred by the Bill on the Local Government, and to the power given of raising money on debentures. It was not intended, however, to give the first-mentioned power to the Lieutenant Governor; nor did he think that the eleventh section of the Bill, which he supposed was what his Right Hon'ble friend referred to, would bear the interpretation which had been put on it; or if it did, the wording of it could be altered in Committee. All that was intended by that section was to provide that the taxes fixed by the Committee should be equitably assessed and distributed on individuals; that no individual should have to pay more than the amount properly due from him, and

that appeals from the assessments or rates should, if necessary, take place. As regarded the raising money on debentures, if it was considered that it would be any safeguard against the abuse of the power, the previous consent of the Governor General in Council might be required.

The last speaker was his Hon'ble friend Mr. Cockerell. He considered that some limit ought to be put on the amount of taxation, if raised from real property, and that the power given in the 27th section to the Lieutenant Governor, of cancelling the proceedings of Committees, would be very galling to them, and make the members hesitate to accept office if they were thus liable to be interfered with. It seemed to him, however, that it would be impossible to limit the amount of taxation in any satisfactory manner; and as to the power given to the Lieutenant Governor under section 27, he thought that it was advisable that the Lieutenant Governor should have this power, with reference to the character of most of the Committees that were likely to be appointed in the North-Western Provinces. This section, which was taken from the Panjáb Act, was agreed to after a great deal of consideration. With those observations he again moved that the Bill be referred to a Select Committee.

HIS EXCELLENCY THE PRESIDENT thought it was a pity that the principle of the Bill had not been more fully discussed in the Executive Council before the Hon'ble Mr. Brandreth had obtained leave to introduce it. At the same time HIS EXCELLENCY was free to admit that he did not think that any harm had arisen in consequence of that neglect. The debate which had taken place had been a valuable one, and had elicited many useful points, which would no doubt be carefully considered in Committee. As regarded the objection of His Excellency the Commander-in-Chief to the Bill itself in a military point of view, THE PRESIDENT thought it right to remind the Council that this Bill did no more than maintain the principle confirmed so long ago as the year 1864 as regarded taxation of military persons in cantonments. The Act then passed was supported by the opinions of the late Commander-in-Chief of the Army and the then Military Member of Council. At the same time, THE PRESIDENT was fully aware that His Excellency the Commander-in-Chief had always been opposed to that principle, and it was consequently, and in deference to his views, that the Government of India had lately issued a circular directing the chief local authorities to consult the chief military authorities in the Provinces, and report on the subject; and, as far as His Excellency THE PRESIDENT was concerned, he thought it would have been well that, pending replies to that circular, this Bill had not been introduced. At the same time the Committee to whom the Bill would be referred would perhaps bear in mind that circular, and postpone their final decision on the merits of the Bill until those replies should have been received.

As regarded the abuse of the octroi system, and its tendency to abuse, HIS EXCELLENCY was very much in accord with the Commander-in-Chief. THE PRESIDENT did think that there was a great tendency for that duty to run into a transit-duty, and HIS EXCELLENCY recollected very well the remarks made to him by Mr. John Strachey on that subject while he was in Oudh. But at the same time it was certain that, in many places in the North-Western Provinces, as in the Panjáb, where the people were allowed to give their opinion, they greatly preferred octroi duties to any direct system of taxation for municipal purposes. On that ground originally in the Panjáb, octroi duties, though in opposition to the principles of political economy, were introduced, and from thence the system had been extended to the North-Western Provinces, Oudh and the Central Provinces. HIS EXCELLENCY therefore thought it right to say that, while allowing the imposition of that system of taxation, the local authorities, and particularly the Lieutenant Governor of the North-Western Provinces, should be most careful to see that they were not abused.

There was another point to which His Excellency the Commander-in-Chief had referred. In many places, where undeniable improvements had been effected, they had been made more for the advantage of Europeans than Natives, whereas no doubt the greater portion of the funds had been paid by Natives. That was a point, also, which was deserving of consideration.

With regard to the question of returns of accounts being made to the Government of India, HIS EXCELLENCY was somewhat doubtful. In the first place you would burden the Government with an enormous mass of papers, which it had no time to digest and consider. HIS EXCELLENCY'S belief was, with every respect to the Financial Department, that if those papers were sent up, they would not be sifted and digested and criticized in a way which would make them of any use whatever. There was also this objection that, if those papers came, and the Government did not exercise a check on them, then the Government of India practically became responsible, certainly morally responsible, for any evils that grew up; whereas, if those papers did not come up to the Government of India, they would remain with the local authorities, and those authorities would be held responsible.

Then, on the question of policy as to borrowing. It seemed to HIS EXCELLENCY that if you limited the amount that could be borrowed in the way Mr. Brandreth had set forth in his opening speech, practically a sufficient check would be imposed. HIS EXCELLENCY did not think it was the habit of municipalities in the interior to borrow money: he thought, on the contrary, that the feeling of the citizens of towns would be adverse to such a system. As far as HIS EXCELLENCY'S experience went, the dangers of that system existed more in the presidency towns than in the mofussil; but he had on one or two occasions seen cases where money to a moderate extent had been borrowed entirely with the consent of the Native inhabitants, and great and beneficial improvements had been made, and those sums had been duly repaid. HIS EXCELLENCY alluded particularly to the case of Lahore, where the glacis of the town had been turned into gardens very much to the health of the town, and numerous members of the Native community had expressed themselves as very much pleased at the result.

Then, as to the fear that had been expressed that the local authorities would have too much power, and that there would be a tendency to abuse it, HIS EXCELLENCY thought that, unless some considerable power were given to those authorities, the system of municipal taxation and municipal expenditure would break down. The people on the whole were really indifferent to the subject of municipal and local improvements: if left to themselves, a great majority would prefer that there should be filth and insalubrity, rather than that they should be taxed; but if the initiative was taken in a kindly and gentle way by the local officers, if the leading Native citizens were consulted, and improvements were carried out by degrees, then HIS EXCELLENCY thought, particularly where the Local Government took the initiative, the Natives would gladly follow the lead and accept a system of municipal government, which, if left to themselves, they would really oppose. HIS EXCELLENCY thought that several Hon'ble Members would bear him out in that statement.

Then, as to the question of the appointment of Committees, it appeared to HIS EXCELLENCY that a considerable majority of such Committees would be independent members, who could exercise their independent votes; and if such members, having that independence, were willing to be guided and led by the official members, HIS EXCELLENCY thought that, on the whole, there would be a gain and not loss. The Executive Members of Council would no doubt remember that, for several years, the Government had been trying to induce towns throughout British India to bear a portion of the cost of their police, and they had been urging the adoption of sanitary improvements and arrangements, the establishment of hospitals, the construction of saráis, and all those numerous matters which result in such great improvement to the country and benefit to the inhabitants, particularly the poor. To enable such improvements to be carried out, they must give the Commissioners some power to raise funds for the purpose. If, on the one hand, they urged the local authorities to induce the people to come forward, and when they did come forward and asked for a law inaugurating this system, they checked and restrained them, what gain was there?

One objection also was that the authority given to the Committees was to be subject to the sanction of the Local Government. HIS EXCELLENCY thought that was clearly to the interest of the people. He did not think that it put an arbitrary power in the hands of the Local Government. The practical effect of that provision would be to prevent the Committee or any influential members of the Committee (Commissioners, Magistrates and the like) from persuading

the body to which they belonged to do more than they were willing to do. The section seemed to provide for that class of cases. The Lieutenant Governor would hear of the doings of the Committee in various ways; there would be many who would be willing to tell him by petition or otherwise of what was being done. He would be told that such a thing was going on, and that the people did not oppose it from fear of the Magistrate. The Lieutenant Governor would then tell the Magistrate that it ought not to be done. He would say "No doubt you mean well, but I object to the thing being done". His Excellency therefore thought that the section would practically work well.

The Motion was put and agreed to.

COTTON FRAUDS' BILL.

The Hon'ble Mr. Shaw Stewart asked leave to postpone the presentation of the report of the Select Committee on the Bill for the suppression of Frauds in the Cotton Trade.

Leave was granted.

The Hon'ble Mr. Shaw Stewart moved that the Hon'ble Mr. Cockerell be added to the Select Committee on the Bill for the suppression of Frauds in the Cotton Trade.

The Motion was put and agreed to.

SUNDRY BILLS.

The Right Hon'ble Mr. Massey moved that the Hon'ble Mr. Cockerell be added to the Select Committees on the following Bills:—

To consolidate and amend the law relating to Merchant Ships, Seamen and Passengers by Sea.

For repealing certain enactments which have ceased to be in force or have become unnecessary.

To define and amend the law relating to Contracts, Sale of Moveables, Indemnity and Guarantee, Bailment, Agency and Partnership.

To define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

The Motion was put and agreed to.

The Right Hon'ble Mr. Massey moved that the Hon'ble Khwája 'Abd-ul-ghani be added to the Select Committees on the following Bills:—

To define and amend the law relating to Contracts, Sale of Moveables, Indemnity and Guarantee, Bailment, Agency and Partnership.

To define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

The Motion was put and agreed to.

The following Select Committees were named:—

On the Bill to amend Act No. III of 1861 (to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin) ——The Hon'ble Mr. Taylor and the Mover.

On the Bill to make better provision for the appointment of Municipal Committees in towns in the North-Western Provinces and for other purposes ——The Right Hon'ble Mr. Massey, the Hon'ble Major General Sir H. M. Durand, the Hon'ble Messrs. Shaw Stewart and Cockerell and the Mover.

The Council adjourned till the 17th January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative).

Calcutta,
The 10th January, 1867.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

COMPARATIVE ABSTRACT OF TRAFFIC ON THE GUARANTEED RAILWAYS.

Comparative Abstract of Traffic on the Guaranteed Railways throughout India for the 1st, 2nd, and 3rd Quarters of 1867 and 1866.

	East Indian. Main Line. 1867.	East Indian. Main Line. 1866.	East Indian. Jubbulpore Line. 1867.	East Indian. Jubbulpore Line. 1866.	Eastern Bengal. 1867.	Eastern Bengal. 1866.	Calcutta and South-Eastern. 1867.	Calcutta and South-Eastern. 1866.	Punjab. 1867.	Punjab. 1866.	Delhi. 1867.	Delhi. 1866.
	£	£	£	£	£	£	£	£	£	£	£	£
First Quarter.												
Total Earnings ...	645,730	570,403	Nil.	Nil.	34,894	35,412	2,533	3,371	23,430	27,849	Nil.	Nil.
Mean Mileage open ...	1,131	1,129½	...	...	113½	110	28	28	246	253	...	...
Average Receipt per week	49,671	43,877	...	...	2,684	2,724	195	259	1,802	2,142	...	...
Average Receipt per week per Mile open ...	43·0	38·8	...	...	23·7	24·7	7·0	9·2	7·3	8·4	...	...
Second Quarter.												
Total Earnings ...	561,173	497,553	Nil.	Nil.	43,008	32,456	2,327	3,004	26,983	24,816	1,015	Nil.
Mean Mileage open ...	1,131	1,129½	...	...	113½	110	28	28	246	253	27	...
Average Receipt per week	43,167	38,273	...	...	3,308	2,496	179	231	2,075	1,909	96	...
Average Receipt per week per Mile open ...	38·1	33·9	...	...	29·2	22·7	6·3	8·2	8·4	7·5	3·5	...
Third Quarter.												
Total Earnings ...	400,237	383,267	4,539*	Nil.	30,245	31,656	1,633	2,054	20,920	18,525	326	Nil.
Mean Mileage open ...	1,131	1,129½	223	...	113½	110	28	28	246	253	27	...
Average Receipt per week	30,787	29,490	534	...	2,326	2,435	125	158	1,540	1,425	25	...
Average Receipt per week per Mile open ...	27·2	26·1	2·4	...	20·5	22·1	4·5	5·6	6·2	5·6	0·9	...

	Bombay, Baroda, and Central India. 1867.	Bombay, Baroda, and Central India. 1866.	Sindh. 1867.	Sindh. 1866.
	£	£	£	£
First Quarter.				
Total Earnings ...	114,966	117,719	34,190	28,030
Mean Mileage open ...	306	306	109	108
Average Receipt per week	8,843	9,055	2,630	2,156
Average Receipt per week per Mile open ...	29·0	29·5	24·1	20·0
Second Quarter.				
Total Earnings ...	146,704	119,626	29,476	24,622
Mean Mileage open ...	306	306	109	109
Average Receipt per week	11,285	9,202	2,267	1,894
Average Receipt per week per Mile open ...	36·8	30·0	20·8	17·4
Third Quarter.				
Total Earnings ...	50,839	53,399	21,453	14,033
Mean Mileage open ...	306	306	109	109
Average Receipt per week	3,910	4,107	1,650	1,079
Average Receipt per week per Mile open ...	12·8	13·4	15·1	9·9

* For two months only.

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CALCUTTA, SATURDAY, JANUARY 25, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th January 1868, and was referred to a Select Committee with instructions to make their report thereon in a week :—

No. 2 OF 1868.

A Bill to amend Act No. III of 1861.

WHEREAS Act No. III of 1861 (*to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin*)

Preamble.

provides that a duty of fifteen rupees per khandí shall be levied on all pepper exported by sea from the British port of Cochin ; and whereas the Governments of Travancore and Cochin have recently reduced the duty on pepper exported from their ports, from rupees fifteen to rupees nine per khandí ; and whereas it is expedient that the duty leviable under the said Act should not exceed the said reduced duty ; It is hereby enacted as follows :—

Duty leviable on pepper exported by sea from Cochin.

1. In lieu of the duty prescribed by the said Act No. III of 1861, or Act No. XVII of 1867 (*to amend the Law relating to Customs' Duties*), there shall be levied a duty not exceeding nine rupees a khandí on all pepper exported by sea from the said port of Cochin, and the Governor of Fort St. George in Council may from time to time determine the exact rate of duty to be levied under this Act.

Act to be read with Act No. III of 1861.

2. This Act shall be read with and taken as part of the said Act No. III of 1861.

STATEMENT OF OBJECTS AND REASONS.

Act No. III of 1861 was passed to assimilate the duty on pepper grown in the Native States of Cochin and Travancore, but exported from the British port of Cochin, to that then levied on pepper exported from the ports of those States. The duty was accordingly fixed at rupees fifteen per khandí.

The States of Cochin and Travancore have recently reduced from rupees fifteen to rupees nine the duty on pepper exported from their own ports.

The present Bill (which has been prepared at the request of the Madras Government) accordingly proposes to effect a corresponding reduction in the case of pepper exported from the British port of Cochin. Provision has also been made for a further reduction in case the Native States referred to see fit to diminish the export duty now leviable in their ports. The duty will continue to be paid over to those States, minus the cost of collection.

W. N. MASSEY.

CALCUTTA,
The 3rd January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th January 1868, and was referred to a Select Committee with instructions to make their report thereon in four weeks :—

No. 3 OF 1868.

THE MUNICIPAL IMPROVEMENTS' (N. W. P.) ACT

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37. Suits by and against Committees.
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A Bill to make better provision for the appointment of Municipal Committees in the North-Western Provinces, and for other purposes.

WHEREAS it is expedient to make better provision for the appointment of Municipal Committees in the North-Western Provinces of the Presidency of Fort William, and for the police, conservancy and local improvements, and for education, and for the levying of rates and taxes, in the places to which this Act may be extended; It is hereby enacted as follows:—

Preamble.

PART I.

PRELIMINARY.

1. This Act may be called "The Municipal Improvements' (North-Western Provinces) Act."

Short title.

2. In this Act, unless there be something repugnant in the subject or context—

Interpretation-clause.

"Committee" means a Municipal Committee appointed under the provisions of this Act;

"Committee."

"Municipality" means any town or towns to which this Act may be extended;

"Municipality."

"Lieutenant Governor" means the Lieutenant Governor of the said Provinces.

"Lieutenant Governor."

3. The Lieutenant Governor may extend this Act or any of its sections or provisions, by notification in the local official *Gazette*, to any town or towns in the territories under his government.

Power to extend Act.

4. For the purposes of this Act, the Lieutenant Governor may from time to time, by notification in the local official *Gazette*, define the limits of any town, and may include within the limits of such town any Railway-station, village, building or land in the vicinity.

Power to define limits of places to which Act extends.

The Lieutenant Governor may from time to time, by notification in the local official *Gazette*, declare to be united for the purposes of this Act any two or more towns, and may also declare by what name the municipality so formed shall be designated.

5. All Municipal Committees hitherto appointed under the orders of the Lieutenant Governor, shall be deemed Committees under this Act, and Act No. XXVI of 1850 *(to enable improvements to be made in towns)* shall cease to have effect in the towns into which it has been introduced, except as to any act done or liability incurred under it: Provided that all rules made and taxes imposed under it, which have been approved by the Lieutenant Governor, shall continue in force and recoverable as if they had been made and imposed under the provisions of this Act.

Existing Committees to be deemed Committees under this Act.

PART II.

APPOINTMENT OF MUNICIPAL COMMITTEES.

6. In any municipality to which this Act or any part thereof shall have been extended, the Lieutenant Governor may appoint or direct the appointment by election in such manner and for such period as to him may seem fit any number of the inhabitants of such municipality, not less than eight in the case of a municipality at the head-quarters of a district, and not less than six in the case of a municipality not at the head-quarters of a district, to be members of a Committee for carrying out the purposes of the Act.

Committees appointed by Lieutenant Governor or election.

The Lieutenant Governor may, if he see fit, from time to time remove any of the members of the Committee, add to their number, and fill up vacancies occurring among them.

Removal of members.

In addition to the members appointed as aforesaid, the persons respectively filling for the time being the offices next hereinafter mentioned, shall be *ex officio* members of the Committee for every municipality in which they exercise their offices and to which this Act shall have been extended—

Ex officio members.

Magistrate of District	...	For a Municipality at Head Quarters of a District.
Civil Surgeon	...	
Executive Engineer	...	
Tahsíldár of Head Quarters' Tahsíl	...	

together with such other officers as the Lieutenant Governor may from time to time appoint.

Magistrate of District	...	For a Municipality not at Head Quarters of a District.
Civil Surgeon	...	
Tahsíldár of Pargana	...	

together with such other officers as the Lieutenant Governor may from time to time appoint.

Provided that the number of such *ex officio* members shall not be more than one-third of the total number of the Committee.

The Lieutenant Governor may also appoint the president and vice-president, or either of them, of any Committee, or sanction the election by any Committee of one of their members as president or as vice-president.

Appointment of president and vice-president.

All appointments made under this section shall be notified in the local official *Gazette*.

Notification of appointments.

PART III.

OFFICE AND MEETINGS OF COMMITTEES.

7. The Committee shall have an office, where they shall meet for the transaction of business at least once in every month, and as often at other times as a meeting shall be summoned by the president or vice-president.

Committee to have an office. Meetings to be at least once a month.

All questions which may come before them at any meetings shall be decided by a majority of votes and be recorded in a book kept for the purpose, and their proceedings shall be published in some local English or vernacular newspaper or in such other manner as the Lieutenant Governor may direct.

Voting.

Publication of proceedings.

The Committee may appoint one of the members or any other person to be their Secretary.

Secretary.

8. The president, or in his absence the vice-president, shall take the chair at every meeting of the Committee. In the absence of both the president and vice-president, the members present may elect a chairman for the occasion.

Presidency at meetings.

In case of equality of votes, the member presiding shall have a casting vote.

Casting vote.

Not less than one-third of the total number of members shall form the quorum necessary for the transaction of business.

Quorum.

9. The Commissioner of the Division shall be entitled to attend all meetings of the Committee, to have free access to all records and accounts, books and other documents of the municipality, and to make such suggestions for the consideration of the Committee as he may deem fit, and the Committee shall furnish him, so far as may be practicable, with any information he may call for connected with the duties entrusted to it.

Commissioner of Division may attend meetings, inspect accounts, and call for information.

All correspondence between the Committee and the Local Government shall pass through the Commissioner of the Division.

PART IV.

POWERS OF COMMITTEES.

10. The Committee may define the persons or property within the municipality to be taxed for the purposes of this Act, the amount or rate of the taxes to be imposed, and if such taxes receive the sanction of the Lieutenant Governor, but not otherwise, they may impose them accordingly.

Power to make assessments and levy taxes.

11. It shall be lawful for the Lieutenant Governor from time to time to make rules as to the persons by whom and the manner in which any assessment of taxes under this Act shall be confirmed and for the collection of such taxes.

Rules for confirmation and collection of taxes.

The Lieutenant Governor may from time to time repeal, alter, or add to such rules.

No tax shall be collected until it shall have been confirmed by the persons and in the manner hereinbefore referred to.

12. No rate on property made under this Act shall be invalid for defect of form, and it shall be enough in any such rate on property or any assessment of value for the purpose of making such rate, if the property rated or assessed shall be so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

No rate invalid for defect of form.

Borrowing on Debentures.

13. For raising money for the purpose of executing works of a permanent nature, any Committee may, from time to time with the previous sanction of the Lieutenant Governor,

Power to borrow on debenture.

issue debentures under the hands of the president and two other members of the Committee, for such respective amounts and at such rate or rates of interest, as the Lieutenant Governor may think fit.

14. All such debentures shall be paid off at par at a time or times to be mentioned in such debentures respectively.

Payment of principal.

15. The interest on all such debentures shall be payable half-yearly on such days and at such place as shall be mentioned therein.

Payment of interest.

16. All such debentures and all right to and in respect of the principal monies secured thereby, and all interest due and accruing thereon, shall be transferable by the endorsement and delivery of such debentures respectively.

Debentures transferable by endorsement and delivery.

17. Upon or for the repayment of any principal monies secured under the authority of this Act, or any part of such monies, the Committee may, with such sanction as aforesaid, at any time raise by debentures all or any part of the amount of principal money repaid or to be repaid, and so from time to time as all or any part of any principal money for the time being secured under this Act may require to be repaid; but the amount to be secured by new securities shall not in any case exceed the principal money required to be repaid.

Power to raise money for re-payment of principal.

All debentures to be issued under this Act and the principal monies and interest thereby secured shall be charged on and payable out of the municipal fund of the municipality for which the Committee issuing such debentures shall have been appointed.

18. Every such debenture shall be in the form given in the Schedule to this Act, or as near thereto as circumstances permit.

Form of debenture.

19. Every order of the Lieutenant Governor authorizing a Committee to borrow money on debenture, shall specify the amount of the loan and the work for the execution of which the loan is to be raised, and shall be notified in the local official *Gazette*.

Orders authorizing Committees to borrow on debentures.

Rules and Bye-laws.

20. Every Committee may make rules, besides the rules prescribed in this Act, for regulating the time and place of their meeting, the conduct of their business, the division of duties among the members of the Committee, the salaries, appointment, suspension and removal of the officers and servants of the Committee, and other similar matters.

Power of Committees to make rules.

21. The Committee may appoint one or more of their number to carry out their resolutions, and to enforce the rules and regulations laid down under the provisions of this Act for the protection of the public health, or they may appoint a special officer or special officers for such purposes.

Enforcement of rules and regulations.

22. It shall be lawful for any Committee to make bye-laws for defining, prohibiting and removing nuisances which are not public or common nuisances under the Indian Penal Code, or under Act V of 1861 (*for the regulation of Police*), and for the securing of a proper registration of births, marriages and deaths, and for carrying out all or any of the purposes of this Act. And such Committee may from time to time repeal, alter, or add to such bye-laws.

Power to make bye-laws as to nuisances, and registration of births, marriages and deaths.

23. Every Committee shall exercise within the limits of the municipality the powers conferred on a Magistrate by sections sixty-two and sixty-three of the Code of Criminal Procedure.

Power to prohibit obstructions, &c.

24. Every Committee may exercise the powers of a Magistrate of a district as described in section three hundred and eight of the Code of Criminal Procedure for the removal of nuisances, and in the exercise of such powers shall follow the procedure prescribed in chapter XX of the same Code.

Power to remove nuisances, &c.

25. No bye-law and no alteration or repeal of, or addition to, a bye-law shall have effect until the same shall have been confirmed by the Lieutenant Governor.

Confirmation of bye-laws.

All bye-laws made under this Act and all rules made under section twenty of this Act, and all alterations and repeals of, and additions to, such bye-laws and rules shall be published for such length of time and in such manner as the Lieutenant Governor shall order.

Publication of bye-laws.

26. Any Committee may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may take conveyances of such land in the names of the president and any two members of the Committee, and may sell any portion of such land which is not required for the purposes aforesaid upon such terms and under such conditions as the Committee shall think fit.

Power to acquire land.

Power to sell.

The receipt of the president and any two members of the Committee for any monies paid to them upon any such sale shall effectually discharge the persons paying the same therefrom or from being concerned to see to the application thereof, or being accountable for the non-application or misapplication thereof; and the proceeds of any such sale shall be applied for the purposes of this Act.

Receipts.

27. The Lieutenant Governor may by order suspend or limit all or any of the powers of the Committee, and may also cancel any of the proceedings or rules of any Committee.

Limitation and suspension of powers of Committee.

PART V.

RIGHTS, DUTIES AND LIABILITIES OF COMMITTEES.

Municipal Fund.

28. All sums received by the Committee of any municipality to which this Act extends, and all fines levied under this Act, and all receipts from property entrusted to and managed by the Committee, shall constitute a fund which shall be called the Municipal Fund of such municipality, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as Trustees for the purposes of this Act.

Municipal fund.

29. The funds of every Committee shall be kept in the Government Treasury of the District or in the Bank (if any) to which the Government Treasury business shall have been made over. And no disbursement of such funds or any part thereof shall be made except under the signature of the president or Secretary or two Commissioners.

Custody and disbursement of municipal fund.

30. Every Committee, so far as the municipal fund at their disposal will permit, shall, after providing out of such fund for a police establishment in the manner hereinafter mentioned, keep the public streets, roads, drains, tanks and watercourses of the municipality for which they are appointed, clean and in repair,

Duties of Committees.

and may cause such streets and roads or any of them to be watered and lighted,

and may construct and provide for the management of poor-houses, dispensaries, market-places and other works of general utility,

and generally may do all acts and things necessary for the purposes of conservancy and local improvement, and may also make provision, by the establishment of new schools or the aiding of already existing schools or otherwise, for the promotion of education in the municipality for which such Committee is appointed.

Every contract made on behalf of any Committee in respect of any sum exceeding rupees twenty, or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the president and at least two members of the Committee, of whom one shall be an *ex officio* member, and, unless so executed, shall not be binding on the Committee.

Contracts.

Municipal Police.

31. Every Committee shall provide in the first place from its funds for the maintenance of the police establishment in the municipality. The municipal police shall be appointed under such Act of the Governor General in Council as may be applicable to the municipality, and their number shall be fixed by the Committee in consultation with the Inspector General of Police, subject to the final decision of the Lieutenant Governor:

Provision for Police.

Provided that such number shall not exceed the proportion of one man to thirty houses, unless at the special desire of the Committee.

32. The provisions of section thirty-four of Act No. V of 1861 (*for the regulation of Police*) shall be in force in every municipality for which a Committee is appointed under this Act.

Act V of 1861, section thirty-four, to be in force.

33. The municipal police in any municipality to which this Act shall have been extended shall be bound to carry out the orders issued by the Committee for the prohibition and prevention of public nuisances, or nuisances defined to be such by any bye-law made under section twenty-two of this Act.

Police to aid in carrying out orders regarding nuisances.

Annual Reports.

34. Every Committee shall annually, or oftener if directed by the Lieutenant Governor to do so, submit statements of their receipts on account of and disbursements from the municipal fund, and also reports of all works executed or proceedings taken by them under the authority of this Act. The Committee shall also submit, at such time and in such form as may be directed by the Lieutenant Governor, an estimate of their probable receipts for the financial year next following, with proposals for their expenditure.

Annual reports and statements to be submitted.

Public Highways.

35. All public highways in any municipality in which this Act is in force, not specially reserved by Government, together with all erections thereon and all materials thereof, shall be vested in and belong to the Committee.

Right of Committee in public highways.

Land required for Public Purposes.

36. When any land within the limits of any municipality to which this Act is extended may be required for the construction or improvement of a highway, for the promotion of the healthiness of the neighbourhood, or for any other public purpose, if the Committee cannot agree with the owner for the purchase thereof, the Lieutenant Governor, on the recommendation of the Committee, may notify in the local official *Gazette* that such land is required under the provisions of Act No. VI of 1857 (*for the acquisition of land for public purposes*), and on payment by the Committee of the compensation awarded under such Act, the land shall vest in them for the purposes of this Act.

Land required for municipal purposes may be taken up under Act No. VI of 1857.

Suits by and against Committees.

37. Every Committee shall sue and be sued in the name of their president.

Suits by and against Committees.

No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for and chargeable with all contracts made in the manner hereinbefore provided.

Members not personally liable for contracts made by Committee.

Every member of a Committee shall be liable for any mis-application of money entrusted to the Committee to which he shall have been a party, or which shall happen through or be facilitated by the neglect of his duty, and he shall be liable to be sued for the same in such Court as the Lieutenant Governor shall direct as for money due to Government.

Liability of members for breach of trust.

38. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, stating the cause of suit and the name and place of abode of the intended plaintiff, and unless such notice be proved, the Court shall find for the defendant. Every such suit shall be commenced within three months next after the accrual of the cause of the suit and not afterwards. And if any person to whom any such notice of suit is given, shall, before suit is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

Notice previous to bringing suit against Committee or its officers.

PART VI.

PENALTIES AND PROSECUTIONS AND RECOVERY OF RATES.

39. No member of a Committee or servant of a Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of rupees five hundred.

Penalty on member or servant of a Committee being interested in contracts made with Committee.

Provided always that no person shall be disqualified from acting as a member or servant of a Committee by reason that he holds debentures issued by the Committee under section thirteen of this Act for money lent, nor by being a shareholder in or member of any incorporated or regulated Company by reason of any contract entered into between such Company and the Committee. Nevertheless it shall not be lawful for such shareholder or member to act as a member of the Committee in any matter relating to any contract entered into between the Committee and such Company.

40. Whoever infringes any rule made under section twenty of this Act, or any bye-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding rupees fifty, and in the case of a continuing infringement, to a fine not exceeding rupees five, for every day after notice from the Committee of such infringement.

Penalty for infringement of bye-laws or rules, or non-payment of fines.

In default of payment of any fine imposed under this section, the defaulter shall be liable to be imprisoned for a term not exceeding eight days.

41. Prosecutions under this Act for infringements of rules or bye-laws may be instituted before any Magistrate by the Committee or any person authorized by the Committee in this behalf.

Prosecutions.

42. All rates and arrears of rates imposed under this Act may be recovered as if they were fines, in the manner prescribed in section sixty-one of the Criminal Procedure Code.

Recovery of rates.

SCHEDULE.

FORM OF DEBENTURE *(referred to in section eighteen)*.

The Municipal Committee of
The 18
No.

By virtue of Act of (the Municipal Improvements' N. W. P. Act), we, the Municipal Committee of , in consideration of the sum of rupees paid to us by A. B. of promise to pay to the said A. B. or order the said sum of rupees after the date hereof, together with interest thereon at the rate of per cent. per annum, payable half-yearly on the day of and the day of

(Signature of president and two members of the Committee.)

STATEMENT OF OBJECTS AND REASONS.

The existing Municipal Act has by experience been found, in the North-Western Provinces, to be defective in several points.

It has been found inconvenient that the introduction of the Act into any town should be contingent on the submission of an application from the inhabitants. The necessity of improving the sanitary condition of towns, and the duty of providing for that object by the raising of sufficient funds, are as yet imperfectly recognized by the people, who are therefore sometimes slow to move for the introduction of the Act. At the same time, where Committees under the Act have been appointed, much assistance has been received from the members, both in carrying out improvements and in devising convenient modes of taxation. It is, therefore, desirable to enable the Local Government to anticipate the expression of a general desire for the promotion of improvements by the introduction of the Act, and to form a Committee in any town the circumstances of which are such as to require or justify the introduction of municipal government.

It is desirable also to define more clearly the liability of Municipal Committees to provide from their funds for the maintenance of the municipal police, to enlarge the description of the objects to which, after providing for the police force, the funds of the municipality may be devoted, and thus to set at rest the doubts which have been started as to the legality of their appropriation to the support of educational, charitable and similar institutions, which are peculiarly deserving of support from the locality immediately benefited.

The present law does not authorize Committees to borrow money for the construction of works of permanent utility. Such works, however urgently required, cannot therefore, in many instances, be undertaken, because the ordinary income is insufficient to meet the cost, and cannot be increased to the required amount without pressing unfairly and injuriously on the inhabitants. It is proposed to empower Committees to borrow money by debentures when the proposed works shall have received the sanction of the Local Government.

The powers of the Committees in dealing with nuisances are also susceptible of more careful definition and partial enlargement.

To accomplish these objects, and otherwise to enable the Local Government to supervise and improve municipal administration, the present Bill, which has in a great measure been framed on the model of Act No. XV of 1867, lately passed for the Panjáb, is now brought forward.

E. L. BRANDRETH.

Calcutta,
The 17th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th January 1868 :—

No. 4 OF 1868.

PANJA'B TENANCY BILL.

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A Bill to define and amend the law relating to the tenancy of land in the Panjáb.

WHEREAS it is expedient to define and amend the law relating to certain matters connected with the tenancy of land in the Panjáb; It is hereby enacted as follows :—

Preamble.

PART I.

PRELIMINARY.

1. This Act may be called "The Panjáb Tenancy Act."

Short title.

2. Nothing contained in this Act shall affect the operation of any agreement entered into between a land-owner and a tenant, or of any decree of Court under which a tenant holds.

Saving of agreements between land-owners and tenants, and of decrees.

3. In this Act, unless there be something repugnant in the subject or context—

Interpretation-clause.

"Land-owner" means any person entitled to receive rent, but does not include the Government, in cases where the Government is entitled only to the land-revenue, nor any mere assignee of land-revenue;

"Land-owner."

"Tenant" means any occupant of land liable to pay rent therefor, who does not, at the date of the passing of this Act, possess both a heritable and a transferable interest in such land, and includes the person from whom the land may have been inherited, or otherwise legally acquired;

"Tenant."

"Rent" means whatever is payable on account of the use or occupation of land;

"Rent."

"Land" means land subject to a settlement, whether regular or summary, of land-revenue;

"Land."

"Settlement Officer" means any officer employed in making or revising a regular settlement of land-revenue.

"Settlement Officer."

PART II.

RIGHTS OF OCCUPANCY.

4. Every tenant who has at any time possessed proprietary rights in land continuously occupied by him, and who has lost those rights otherwise than by forfeiture to Government, shall be deemed to have a right of occupancy in such land.

Tenant who has lost proprietary rights otherwise than by forfeiture to Government.

5. Every tenant whose name appears in the records of a regular settlement sanctioned by the Local Government prior to the passing of this Act, as having a right of occupancy in land which he has continuously occupied from the date of entering his name in such settlement, or who, if no such settlement has been made, shall have occupied the land continuously for a term commencing not less than twelve years prior to the first day of April 1849, shall, unless and until the contrary be proved, be presumed to have a right of occupancy in the land so occupied.

Tenant whose name is in settlement records, or who has occupied continuously for certain period.

The land-owner may rebut the said presumption by showing—

(1.)—That the entry in the said records was made in violation of the rules laid down by the settlement officer, as set forth in the official report or the records of the settlement; or

(2.)—That the tenant has voluntarily admitted before any settlement officer, or before any officer authorized to attest mutation of entries in the village record, that he is a tenant-at-will; or

(3.)—That within the thirty years immediately before the institution of a suit relating to the right of occupancy, other tenants of the same class and holding under similar circumstances in the same or in adjacent villages (excepting tenants specified in section three), have ordinarily been ejected from their holdings at the will of the land-owner; or

(4.)—That on any other grounds which may satisfy a Civil Court, the tenant is only a tenant-at-will.

Explanation.—If the tenant shall have voluntarily exchanged the land, or any portion of the land, formerly occupied by him, for other land belonging to the same land-owner, the land taken in exchange shall, for the purposes of this Act, be held to be subject to the same right of occupancy as the land given in exchange would have been subject to if the exchange had not taken place.

6. Any tenant who at a regular settlement sanctioned by the Local Government prior to the passing of this Act was not recorded as having a right of occupancy, shall, if in the opinion of the Court there is reason for believing that he would have been so recorded if he had preferred his claim at the settlement, have the same rights and be subject to the same liabilities as other tenants who were recorded in the same settlement as having rights of occupancy.

When tenants not recorded as having right of occupancy shall have same rights as other tenants.

7. No tenant-at-will shall be deemed to acquire a right of occupancy by mere lapse of time.

No right of occupancy acquired by mere lapse of time.

PART III.

OF RENT.

1.—*Enhancement.*

8. Every tenant having a right of occupancy shall be liable to have his rent enhanced; but the rent of no such tenant shall be enhanced otherwise than in execution of a decree of Court made in accordance with the following provisions, (that is to say):—

Liability to enhancement of rent.

(1.)—In no case shall the rent payable by the tenant, be more than eighty-five per cent. of the average annual net produce which, in the opinion of the Court, the land is capable of yielding during a period of five years from the date of suit; and

(2.)—The rent payable by the tenant shall not exceed seventy-five per cent. of such net produce, if before the institution of a suit for enhancement or the regular settlement he did not pay rent at any higher rate than that of the land-revenue.

Explanation.—These rates are laid down on the assumption that the land-revenue and all extra cesses, such as Road Fund, Lumberdárs' fees, Patwáris' fees, School Fund, district dâk cess, and the like, are payable by the land-owner. If the land-revenue or any of the said cesses is payable by the tenant, the rate to which his rent may be enhanced shall be reduced by the amount so payable.

9. After a decree shall have been passed in accordance with section eight, no suit shall lie for re-enhancement of the rent until the expiration of five years from the date of such decree, unless—

Suit for re-enhancement.

(1.)—A general revision of settlement shall have taken place in the meantime; or

(2.)—The quantity of land held by the tenant shall be ascertained to be greater than the quantity for which he has paid rent previously to the institution of the suit; or

(3.)—The productive power of the land shall have been increased by improvements of the description mentioned in section thirty-three effected at the sole expense of the land-owner.

2.—*Rent payable by Tenant-at-will.*

10. Every tenant-at-will shall pay such rent as may be agreed upon between him and the land-owner; or, if no such agreement has been made, such rent as was payable for the land in the last preceding year.

Rent payable by tenant-at-will.

3.—*Abatement of Rent.*

11. Every tenant having a right of occupancy shall be entitled to claim abatement of the rent previously paid by him on either of the following grounds, and on no others:

Grounds of right to abatement.

(1).—That the area of the land has been diminished by diluvion or otherwise, or proved to be less than the quantity for which rent has been previously paid by him; or

(2).—That the productive powers of the land have been decreased by any cause beyond the control of the tenant.

4.—*Remission of Rent.*

12. Notwithstanding anything contained in section ten or section eleven, it shall be lawful for the Court, in making a decree for an arrear of rent, to allow such remission from the rent payable by any tenant as may appear equitable, if the area of the land in the occupation of such tenant be diminished by diluvion or otherwise, or if the produce of such land has been diminished by drought or hail, or other calamity beyond the control of the tenant, to such an extent that the full amount of rent payable by such tenant cannot, in the opinion of the Court, be equitably decreed.

When Court may allow remission from rent.

5.—*Rent in Kind.*

13. No commutation of rent in kind into rent in money shall take place without the consent of the land-owner; and no commutation of rent in money into rent in kind shall take place without the consent of both the land-owner and the tenant.

Commutation of rent in kind.

14. Whenever rent is taken by division of the produce in kind, or by estimate or appraisement of the standing crop, or other procedure of a similar nature, requiring the presence of the person entitled to the rent and of the cultivator either personally or by their recognized agents, if either party shall neglect to be present at the proper period, or if a dispute shall arise between the parties regarding such division, estimate or appraisement, either party may present an application to the Court requesting that a suitable person be deputed to make the division, estimate or appraisement.

Division and appraisement of produce taken for rent.

15. On receiving such application, the Court shall issue a written notice to the other party requiring him to attend on the date and at the place specified in the notice, and shall depute a suitable person before whom the division, estimate or appraisement shall be made. The award of such person in respect of the division, estimate or appraisement shall be final, unless within three months from the date thereof either party shall institute a suit in the Civil Court to set it aside.

Procedure in case of dispute.

PART IV.

Of Ejectment, Abandonment, Relinquishment, Sub-leases.

Ejectment.

16. Subject to the provisions contained in sections sixteen, seventeen and eighteen, every tenant-at-will shall be liable to be ejected from the land in his occupancy, and every tenant having a right of occupancy, from whom an arrear of rent is due, shall be liable to be ejected from the land in respect of which the arrear is due.

Ejectment of tenants-at-will and tenants having right of occupancy.

17. No tenant-at-will from whom no arrear of rent is due shall be ejected from the land in his occupancy, unless he shall have received notice of the land-owner's intention to eject him, and such notice shall have been recorded by the Patwárí, or a written notice put up in some conspicuous place in the village in which the land is situate, at the time fixed in the village administration paper for such notices to be given, or if no such time be so fixed, on or before the first day of May in any year after the passing of this Act.

Tenant-at-will not liable to ejectment without notice.

18. No tenant having a right of occupancy shall be ejected otherwise than in execution of a decree for ejectment, and such decree shall not be made unless at the date of the decree, a decree against such tenant for an arrear of rent in respect of the land from which the land-owner desires to eject him shall have remained unsatisfied for fifteen days or upwards.

Ejectment of tenant having a right of occupancy.

19. No tenant shall, whether in execution of a decree or otherwise, be ejected from the land occupied by him, except at such time as may have been fixed in that behalf in the village administration paper;

Time of ejectment.

or, if no such time has been fixed, except between the first day of May and the fifteenth day of June in any year after the passing of this Act: Provided that, if, while his rent is in arrear, he has failed to cultivate the land for which the arrear is due, in accordance with the terms on which he holds it, he may be ejected therefrom at any time.

20. Any tenant ejected in accordance with the provisions of this Act, shall be entitled to receive from the land-owner the value of any growing crops or other ungathered products of the earth belonging to such tenant and being on the land at the time of such ejectment.

Compensation to ejected tenant for growing crops.

21. If a tenant having a right of occupancy be ejected in accordance with the provisions of section seventeen from the land in which he possesses such right, he shall lose his right of occupancy in such land.

Loss of right of occupancy on ejectment.

Abandonment.

22. If a tenant having a right of occupancy abandon the land in his occupancy, he shall lose his right of occupancy in such land.

Loss of right of occupancy on abandonment.

Omission both to cultivate and to pay rent or to make provision for both cultivation and payment of rent for twelve months, shall be held to be abandonment within the meaning of this section.

Abandonment, what.

Relinquishment.

23. Every tenant shall continue liable for the rent of the land occupied by him, unless at the time fixed in that behalf in the village administration paper, or, if no such time be fixed, on or before the fifteenth day of May in any year after the passing of this Act, he shall give notice to the land-owner of his intention to relinquish such land, or unless such land shall have been let to any other person by the land-owner.

Relinquishment of land by tenant.

Sub-leases.

24. Any tenant having a right of occupancy may sub-let, or otherwise temporarily provide for the cultivation of his land, whenever for any sufficient reason he is unable to cultivate it himself.

Right to sub-let.

25. Provided that the tenant shall lose his right of occupancy, if it appear that, for a period of more than three years, neither the tenant nor his heir has received any portion of the produce of the land.

Loss of right of occupancy by non-receipt of produce.

PART V.

Of certain disabilities which may be removed by payment of compensation.

26. Any land-owner proving to the satisfaction of the Court that the quantity of land in his possession is insufficient for the support of himself and his household, may, on payment of the market-value of the land, be entitled to require a surrender of as much of the land of any tenant having a right of occupancy subordinate to him (the land-owner) as shall, when added to the land already in the land-owner's possession, be sufficient in the opinion of the Court for the support of himself and his household: Provided that, at the option of the tenant, the land-owner shall be required to take at the market-value either such additional quantity only, or the whole of the land occupied by the tenant.

Right of land-owner to resume possession of leased land required for his own cultivation.

27. Any tenant having a right of occupancy in any land, and having an heir entitled to succeed to such land, shall have power, subject to any restrictions imposed on the disposition of immoveable property generally by law or local usage, to alienate his tenure on payment to the land-owner of a sum of ten per cent. of the market-value; provided that in every such case the tenure shall be offered for sale in the first instance to the land-owner at the market-value less ten per centum, and shall not be sold to any other person unless the land-owner shall for the space of one month refuse or neglect to complete the purchase.

Right of tenant to alienate tenure.

Land-owner's right of pre-emption.

Every person to whom a tenure shall be alienated under this section, shall be deemed to have the same rights and to be subject to the same liabilities as the tenant making the alienation.

Right of tenant's alienee.

28. Any tenant having a right of occupancy, but disentitled to plant or cut down, remove and dispose of trees or timber planted by himself or of spontaneous growth, on the land in his occupation, shall, on tendering to the land-owner such compensation as the Court shall think reasonable, become entitled to plant and cut down, remove and dispose of any such trees or timber as aforesaid. Provided that nothing herein contained shall be deemed to authorize the tenant to plant trees so as to diminish the amount of rent which he may from time to time be liable to pay in kind.

Removal of disability to plant or cut trees.

PART VI.

Of Compensation for Tenants' Improvements.

29. The land-owner may make improvements on the land in the occupation of any tenant; and any tenant may with the previous permission of the land-owner make improvements on such land: Provided that the land-owner shall be deemed to have given such permission in every case where, being cognizant of the improvements while they were being made, he did not expressly prohibit them.

Rights as to improvements.

30. Any tenant having a right of occupancy may require the land-owner either to make the improvements or to give the tenant permission to make them. If the land-owner refuse to make or neglect to commence and within a reasonable time to complete the improvements required of him, or to give the tenant permission to make them, the tenant may, on satisfying the Court that such improvements or any of them are or is desirable, obtain an order authorizing him to effect them or it himself.

Enforcement of tenant's right to require or make improvements.

31. If any tenant shall have made improvements on the land in his occupation in accordance with the conditions mentioned in sections twenty-nine and thirty, and if the land-owner ejects or brings a suit to eject or to enhance the rent of such tenant, the tenant shall be entitled to compensation for the outlay, in money or labour or both, in making such improvements, which shall have been effected by him, within twenty years next before such ejectment or the institution of such suit as aforesaid.

Tenant's right to compensation for improvements.

32. Such compensation shall, in case the tenant be ejected or the land-owner sue to eject him, be made by payment in money; and in case the land-owner sue to enhance the rent within twenty years after the date of effecting any such improvement, the Court in making a decree in his favour shall not take into consideration the increase of the value of the land which may reasonably be attributed to such improvement: Provided that, in estimating the amount of the compensation, regard shall be had to any benefit derived by the tenant from his having been allowed to hold at a rate of rent more favourable than the rate at which he otherwise would have held.

Compensation how made.

33. The word "improvements," as used in sections twenty-nine, thirty, thirty-one and thirty-two, means works by which the annual letting value of the land has been, and, at the time of demanding compensation, continues to be, increased, and shall comprise—

"Improvements" defined.

1*st*.—The construction of wells and of works for the storage of water, for applying water for irrigation, for drainage, and for protection against floods; the reclaiming and clearing of waste lands and jungles; and other works of a like nature;

2*nd*.—The renewal or re-construction of any of the foregoing works, or such alterations therein or additions thereto as are not required for maintaining the same, and which increase durably their value.

PART VII.

Procedure.

34. For the purposes of this Act, the Revenue Courts shall be the several Courts mentioned in section four of the Panjáb Courts' Act, 1865, holding sittings on the revenue side, other than Courts of Small Causes; but instead of the Chief Court of the Panjáb, the final Court of appeal shall be the Court of the Financial Commissioner of the Panjáb. The Court of the Settlement Officer shall also for the purposes of this Act be deemed to be a Revenue Court. All the provisions of the said Act and of Act No. XXVII of 1867 (*to empower Deputy Commissioners in the Central Provinces, the Panjáb, Oudh and the Jhánsi Division to distribute the business in subordinate Courts*) shall, so far as they are applicable, apply to the Revenue Courts.

Revenue Courts, what.

35. Claims under sections eight, nine, thirteen, fourteen, fifteen, twenty-six, twenty-seven and twenty-eight shall, unless otherwise provided for, be heard in the Revenue Courts. The rules relating to civil procedure for the time being in force in the Panjáb shall, so far as they are applicable, apply to all suits brought before the Revenue Courts under this Act.

Revenue Courts to hear claims under certain sections.

Statement of Objects and Reasons.

No Act at present exists to provide for the fixing or enhancing of the rent of land in the Panjáb, or for dealing with the claims of tenants to rights of occupancy and with other matters relating to the tenancy of land. Acts for these purposes are in existence, which apply to Bengal and the North-Western Provinces, and a Bill on the same subject for the Province of Oudh has recently been introduced in the Council. An enactment for the regulation of these matters is no less required for the Panjáb. Whatever appeared applicable to the requirements of the Panjáb, in the North-West Provinces' Acts (Nos. X of 1859 and XIV of 1863) and the Oudh Bill, has been adopted in the present draft, but other provisions, differing in some very material respects from the provisions made for these Provinces, have been introduced where they appear to be required by the different circumstances of the Panjáb. Perhaps the most important point in which this Bill differs from Act No. X of 1859 is that, whereas by that Act tenants who have cultivated for twelve years are deemed to have rights of occupancy in the land so cultivated, under this Bill mere length of possession confers no right of occupancy on the tenant, but only creates a rebuttable presumption of such a right, if he has been entered in the settlement record as having a right of occupancy, or if he has occupied his land for a period of twelve years before the annexation of the Panjáb; and mere length of possession under other circumstances creates no presumption of a right of occupancy in favour of the tenant.

I propose that this Bill be published for six or seven weeks before I move to pass it. There are so many experienced officers in the Panjáb, able to judge of the merits of the Bill, that I trust I shall, in this interval, receive from them valuable suggestions in regard to all the points on which it may require amendment.

E. L. Brandreth.

Calcutta,
The 30th December 1867.

Whitley Stokes,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th January 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight:—

No. 5 OF 1868.

A Bill to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner and for other purposes.

1. The Local Government of the Panjáb may, by notification in the local official *Gazette*, invest any person with the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or of an Assistant Commissioner with ordinary powers, or of a Tahsíldár, as described in Act No. XIX of 1865, within such local limits as it may think proper, and may from time to time withdraw any of such powers.

Local Government may invest persons with certain powers.

The Local Government may also, by such notification as aforesaid, direct that all or any of the powers conferred under this Act shall be exercised only with reference to such class of suits as may be specified in the notification; and such powers shall thereupon be exercised accordingly.

2. The Local Government may also direct in manner aforesaid that all or any of the powers conferred under this Act shall be exercised by three or more persons sitting together as a Court.

Local Government may direct such powers to be exercised by three or more persons sitting together.

The decision of the majority of the persons so sitting together shall be deemed to be the decision of the Court.

All decrees heretofore passed by any person invested with any of the powers of an Assistant Commissioner or Tahsíldár by the Local Government shall be deemed to be as valid as if this Act had then been passed.

STATEMENT OF OBJECTS AND REASONS.

Several Chiefs in the Panjáb were invested by the Local Government a few years ago with powers to try civil suits within the limits of their own estates, and have since continued to exercise those powers. Also certain tribunals were established in the Kangra district of the Panjáb for the decision of a particular class of suits, namely, suits relating to marriages and betrothals. In consequence, however, of no mention having been made of these tribunals, or of the Courts of the Chiefs, in the Panjáb Courts' Act (No. XIX of 1865), doubts have been entertained of their legality. This Bill is brought forward, therefore, with the object of removing these doubts, and of enabling the Local Government to invest any person with powers to try civil suits, in the same way as it can by the Criminal Procedure Code invest any person with the powers of a Magistrate.

E. L. BRANDRETH.

CALCUTTA,
The 17th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations, on the 17th January 1868:—

REPORT.

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill for the suppression of Frauds in the Cotton Trade was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

From Officiating Secretary to Chief Commissioner, Central Provinces, No. 1094, dated 24th March 1863.
From Messrs. Hamilton, Brown and Co., dated 30th January 1863.
From Assistant Secretary with the Chief Commissioner, Central Provinces, No. 2410, dated 26th March 1863.
From Secretary to Chief Commissioner, Central Provinces, No. 1482, dated 2nd April 1864, and enclosure.
From Secretary to Chief Commissioner, Central Provinces, No. 833-73, dated 23rd February 1865, and enclosures
From ditto ditto , No. 1568-156, dated 1st June 1866, and enclosures.
From Resident at Hyderabad, No. 4, dated 24th January 1866.
From Secretary to Chief Commissioner, Central Provinces, No. 589-42, dated 10th March 1866, and enclosures.
From ditto ditto ditto, No.——, dated 4th September 1866, and enclosures.
From ditto ditto ditto, No. 642-61, dated 23rd February 1867, and enclosure.
From ditto ditto ditto, No. 470-10, dated 12th February 1867, and enclosures.
From ditto ditto ditto, No. 1677-141, dated 2nd May 1867, and enclosures.
From ditto ditto ditto, No. 1659-141, dated ——
From Secretary to Bengal Chamber of Commerce, dated 1st March 1867.
From ditto ditto ditto, dated 28th March 1867.
From Secretary to Government, North-Western Provinces, No. 1063 A, dated 3rd April 1867.
From ditto ditto ditto, No. 1135, dated 8th April 1867, and enclosures.
From Officiating Under Secretary to Government of Bombay, No. 45, dated 11th April 1863.
From Secretary to Board of Revenue, North-Western Provinces, No. 859, dated 10th September 1867.
From ditto ditto ditto, No. 923A, dated 25th September 1867.
From Secretary, Bombay Chamber of Commerce, No. 116, dated 12th August 1867.
From Under Secretary to Government, North-Western Provinces, No.——dated—— October 1867, and enclosures.
From Chief Secretary to Government, Fort St. George, No. 1783, dated 7th November 1867.
From Chairman, Chamber of Commerce, Madras, dated 1st October 1867.
From First Assistant Resident, Hyderabad, No. 24, dated 18th November 1867, and enclosures.
Despatch from Secretary of State for India, Revenue, No. 28, dated 24th May 1867.
Ditto ditto, No. 60, dated 14th September 1867.

2. We have extended the scope of the Bill so as to admit of the surplus funds being expended on introducing improved machinery and better descriptions of cotton seed.

3. We have extended the duties of Cotton Inspectors so as to enable them to examine cotton at the Railway stations as well as when brought for compression or offered for sale. This seems requisite to meet the circumstances of the Central Provinces and Berar.

4. We have provided for the appointment of Sub-Inspectors.

5. We have limited the fees to a maximum of four annas per bale.

6. Finding that it would be difficult to regulate the apportionment of the fees collected at Bombay, if some were collected under Bombay Act No. VI of 1863, and some under this Bill, we recommend that the Bombay Act be repealed from the first April next, and that this Act should take its place. We have provided that any surplus funds which may then be at the disposal of the Government of Bombay for the purposes of Act No. IX of 1863 should be treated under the provisions of this Bill.

7. We have provided that the duties of Cotton Inspectors may be entrusted by the Local Governments to any other officers.

8. We recommend the omission of the last sentence of section 32 of the Bill, which provides

that every person shall be legally bound to furnish information to any officer when required. We consider that the Inspectors are armed with ample powers for searching and examining all cotton, and that it is undesirable to empower them to exact information at their pleasure. This provision does not occur in the Bombay Act on which this Bill is founded.

9. We have provided for the publication of annual accounts of the fund.

10. We have modified the title and preamble of the Bill.

11. **We recommend that the Bill, thus altered, be passed.**

M. J. SHAW STEWART.
W. R. MANSFIELD.
W. N. MASSEY.

The 7th January 1868.

THE COTTON ACT, 1868.

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AMENDED BILL.

A Bill for the Improvement of Cotton.

WHEREAS it is expedient to provide for the improvement of Cotton produced in British India; It is hereby enacted as follows :—

Preamble.

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Cotton Act, 1868."

Commencement of Act.

Repeal of Bombay Act No. XI of 1863.

2. This Act shall come into force in the presidency of Bombay and in the Central Provinces on the first day of April 1868, and thereupon Act No. IX of 1863 of the Governor of Bombay in Council (*for the prevention of adulteration of Cotton, and the better suppression of Frauds in the Cotton trade in the Presidency of Bombay*) shall be repealed. All things duly done under the said Act shall be deemed to have been done under this Act.

Power to extend Act.

3. The Governor General of India in Council may, at the request of any Local Government, extend this Act to the whole or such part of the territories, other than the Presidency of Bombay and the Central Provinces, under such Local Government, as shall be specified in that behalf by notification in the *Gazette of India*.

Interpretation-clause.

4. In this Act—unless there be something repugnant in the subject or context—

"Bale." "Bale" means any package of cotton;

"Gin." "Gin" means any machine used for the purpose of cleaning cotton;

"Press." "Press" means any machine used for the purpose of compressing cotton;

"Foreign export." "Foreign export" means export out of British India

II.—Licenses for Cotton Presses.

5. From the day on which this Act shall come into operation in any presidency, territory or district, no press shall be used therein for the purpose of compressing cotton, without a license obtained in the manner and subject to the conditions hereinafter mentioned.

No cotton-press to be worked without license.

6. Licenses for the working of cotton-presses may be granted by the Collector of the district within which such presses are to be worked, to any persons who the Collector may be satisfied are in possession of the presses in respect of which they apply.

Grant of licenses.

Every such license shall expire and shall be renewable upon the first day of January in the year next ensuing the year in which it was granted or last renewed.

Expiration and renewal of licenses.

The Collector may, for reasons which he shall state in writing under his signature to the person applying for any such license or renewal, refuse to grant or to renew the license of any press.

Refusal of licenses.

7. Every license issued under this Act shall specify the number of presses for which the same is granted, the place in which they are situate, and the power employed for working them, according to a written statement which shall accompany the application for such license; and for every press so licensed, or the license of which shall be so renewed, a fee shall be levied at the rate set forth in the schedule to this Act.

Contents of license.

License fee.

Upon the removal to another place of a press comprised in any license, or upon change of the power employed for working such press, it shall be necessary for the licensee to obtain a new license in respect of the press, subject to the conditions aforesaid.

New license on removal or alteration of press.

8. Every applicant for a license under this Act shall lodge with the Collector, a cloth, parchment, or paper, impressed or marked either with some distinctive mark not less than one foot square, or with his name, or that of his firm or company, in letters not less than one inch and a half long, and the name or mark shall be called a press-mark.

Press-mark to be lodged with Collector.

Upon the grant of such license the licensee shall mark with the press-mark every bale compressed by any press in his possession or comprised in the license, and the press-mark shall be affixed to the wrapper or cloth under-lying the fastenings or bands of the bale.

Licensee of cotton-press to use press-mark.

III.—Inspectors of Cotton.

9. The Local Government may appoint such and so many officers, to be styled Inspectors of Cotton, as shall appear expedient.

Appointment of Inspectors of Cotton.

It shall be the duty of such officers to suppress the use of unlicensed presses and to examine cotton brought for compression, or to a Railway station for transport, or kept or offered for sale. In the execution of this duty, the Inspectors shall at all times have access to every building or enclosure within which any cotton is stored, or any gin or press, at work or prepared for work, is situate; and if the licensee of any press, or his servant or agent, shall be convicted of having offered any obstruction to such Inspector in the execution of his duty, his license may be adjudged by a Magistrate to be suspended for such fixed time as the Magistrate shall think fit, or to have become void.

Their duties.

To have access to stores, presses and gins.

Obstructing Inspectors.

10. The Inspectors may seize and detain all cotton with respect to which any offence under this Act shall appear to have been committed, and may give such cotton into the custody of any Police officer.

Inspectors may seize adulterated cotton, and give it into custody.

Every Police officer shall be bound, at the request of any Inspector, to assist him in seizing and detaining such cotton and in bringing the offender to justice.

Police to assist Inspectors.

11. Any Magistrate may grant a warrant authorizing an Inspector to open any bale finally pressed for foreign export, and thereupon the Inspector may open the same accordingly; but no Inspector shall, without such warrant, open a bale so pressed as last aforesaid.

Opening bales.

12. The Inspectors shall, in their official capacities, be subject, in any seaport to which this Act may apply, to the orders of such officer as the Local Government shall from time to time appoint, and, in all other places to which this Act shall apply, to the orders of the Collector of the district in which they hold their appointments, or in which they are for the time being employed.

Control of Inspectors.

The Local Government may suspend or dismiss any Inspector for neglect or misconduct in the discharge of his duty.

Their suspension and dismissal.

13. The Local Government may appoint any number of Sub-Inspectors, and confer and impose upon them such of the powers and duties of Inspectors as it may from time to time think fit; and the provisions as to Inspectors contained in the latter part of section ten and in sections eleven and twelve shall, *mutatis mutandis*, apply to Sub-Inspectors so appointed.

Appointment of Sub-Inspectors.

IV.—Fees.

14. Upon every bale of cotton exported from any presidency, territory or district in which this Act shall be in force, there shall be levied such fee not exceeding four annas per bale as the Governor General of India in Council shall from time to time notify in the *Gazette of India*.

Levy of fees.

Such fees may be levied at such place or places within British India (whether or not situate within the presidency, territory or district from which the cotton is exported) as the Governor General of India in Council shall from time to time notify as aforesaid.

15. Whenever any such fee shall be levied at a sea-port within the territories of any Local Government, other than the Local Government from whose territories the cotton was originally exported, the former shall transmit to the latter Government the whole or such proportion of the fee as the Governor General of India in Council shall from time to time notify as aforesaid.

Disposal of fees levied at sea-ports not under Local Government.

16. All such fees levied by the Local Government from whose territories the cotton shall have been originally exported, and (in case they are levied by another Local Government under the directions of the Governor General of India in Council as aforesaid) all or such portion of the fees as aforesaid, shall be paid to the credit of a fund to be termed the "Cotton Improvement Fund," which shall be established by each Local Government to whose territories this Act shall have been extended, and shall be devoted solely to carrying out the objects of this Act.

Application of fees.

After providing for the salaries of the officers appointed under this Act and the expenses of their establishments and the cost of collecting the fees leviable under this Act, the surplus (if any) may at the discretion of the Local Government be expended in the purchase, importation and introduction of superior cotton-seed, and of improved machinery for cultivating, cleaning and compressing cotton.

17. The Governor of Bombay in Council may, if he shall think fit, transfer to any other Local Government such portion of the unexpended surplus of the Bombay Cotton Improvement Fund as may, in his opinion, be due to such Local Government on account of the fees collected in Bombay, before the first day of April 1868, in respect of cotton exported from the territories subordinate to such Local Government.

Power of Governor of Bombay to transfer to other Local Governments part of surplus of Cotton Fund.

V.—Penalties.

18. Whoever adulterates or deteriorates cotton by mixing therewith any seed, dirt, stones, or other foreign matter, or who fraudulently or dishonestly mixes cleaned and uncleaned cotton, or cotton of different varieties, in one bale, or who fraudulently or dishonestly, by exposing cotton to dew, or by any other means, deceptively increases or attempts to increase the weight of the same, shall be punished with imprisonment for a term not exceeding twelve months, and shall also be liable to fine.

Penalty for fraudulent adulteration, deterioration or mixture of cotton.

19. Whoever fraudulently or dishonestly sells, or keeps for sale, or offers for sale, any cotton adulterated, deteriorated, or deceptively increased in weight, as aforesaid, shall be punished with imprisonment for a term not exceeding twelve months, or with fine, or with both.

For fraudulently selling, or keeping or offering for sale, adulterated or deteriorated cotton.

20. Whoever offers for compression cotton adulterated, or deteriorated or mixed as described in section eighteen, shall be liable to a fine not exceeding one thousand rupees.

For offering adulterated cotton for compression.

21. All cotton which shall have formed the subject of a conviction under section eighteen, section nineteen or section twenty, shall be confiscated.

Confiscation of cotton.

22. Whoever, without such license as is mentioned in section five, works or attempts to work any such press as is referred to in the same section, shall be liable to a fine not exceeding one thousand rupees.

For using cotton-press without a license

23. Whoever, after such refusal as is mentioned in section six, works or attempts to work the press in respect of which the refusal has been made, shall be liable to a fine not exceeding one thousand rupees.

For working cotton-press after refusal of license.

24. Whoever neglects to obtain a new license under the circumstances mentioned in section seven, shall be liable to a fine not exceeding one thousand rupees.

For neglecting to take out new license.

25. Any licensee failing to mark with his press-mark mentioned in section ten any such bale compressed as aforesaid, shall be liable to a fine not exceeding one hundred rupees, and his license, if it be so adjudged by the Magistrate, shall be suspended for such fixed time as the Magistrate shall think fit, or shall become void as to all presses comprised therein.

For failure to mark bales.

26. Whoever, with intent to cause damage or injury to the public or to any person, knowingly counterfeits or imitates any press-mark used by a licensee under this Act, or packs any bale in any cloth or wrapper bearing a press-mark used by such licensee, shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

For counterfeiting press-mark, or using it without authority.

27. Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act, shall be punished with the punishment herein provided for such offence.

For abetment of offences.

28. No person shall be proceeded against for any offence under this Act, except by summons or information laid by an Inspector of Cotton or some other person.

Institution of prosecutions.

29. All offences against this Act may be tried, and all confiscations and fines under its provisions may be adjudicated, by any Magistrate with powers not inferior to those of a subordinate Magistrate of the first class.

Adjudication of offences, confiscations and fines.

Provided that, in the infliction of the penalties provided by this Act, no Magistrate shall exceed the limits of his ordinary criminal jurisdiction.

All fines and fees levied, and the proceeds of all Cotton confiscated under this Act, shall be carried to the credit of the Cotton Improvement Fund established by the Local Government within whose territories such levy or confiscation shall have been made.

Fines, fees and proceeds of confiscations.

30. For all purposes of this Act, a licensee shall be held to be the owner of the press for which he has obtained a license.

Licensees held to be owners.

VI.—MISCELLANEOUS.

31. Nothing herein contained shall affect the right of any person defrauded by an offender against this Act to sue him in the Civil Courts

Civil remedies not barred.

32. No suit shall be brought against a Collector or other officer for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office or place of abode of the Collector or other officer, explicitly stating the cause of suit and the name and place of abode of the intended plaintiff. Unless such notice be proved, the Court shall find for the defendant.

Suits against officers.

Notice.

Every such suit shall be commenced within six months next after the accrual of the cause of suit.

Limitation.

If any person to whom any such notice of suit is given shall, before suit brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

Tender.

33. All or any of the powers and duties conferred and imposed under or by virtue of this Act on a Collector, Inspector or Sub-Inspector may be exercised and performed by such other officer not an officer of Police as the Local Government shall from time to time appoint in this behalf.

Powers of Collector exercisable by any officer appointed by Local Government.

34. The Local Government may from time to time, with the previous sanction of the Governor General of India in Council, make rules for the guidance of officers in matters connected with the enforcement of this Act, and alter and add to the rules so made:

Power to make rules.

Provided that such rules, alterations and additions are not inconsistent with any of the provisions herein contained.

35. As soon as may be after the first day of April in each year, such officer as the Local Government shall from time to time appoint, shall prepare an account of all sums realized and expenditure incurred under this Act during the preceding year in the territories subject to such Local Government, and such account shall be published in the official *Gazette*.

Account to be prepared and published.

SCHEDULE.

	Fees leviable Rs.
For every press worked by steam or any power other than animal or manual labour ...	5
For every press worked by animal, or animal and manual, labour	2
For every press worked by manual labour alone	1

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th January 1868, and is hereby promulgated for general information :—

Act No. II of 1868.

An Act to alter the rate of duty leviable on pepper exported from Cochin.

WHEREAS Act No. III of 1861 *(to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin)* provides that a duty of fifteen rupees a candy shall be levied on all pepper exported by sea from the British port of Cochin; and whereas the Indian Customs Duties' Act, 1867, provides that a duty of three per cent. shall be levied on pepper exported from British India; and whereas the Governments of Travancore and Cochin have recently reduced the duty on pepper exported from their ports, from rupees fifteen to rupees nine per candy; and whereas it is expedient that the duty leviable on pepper so exported from the said port should not exceed the said reduced duty; It is hereby enacted as follows:—

Preamble.

1. In lieu of the duty prescribed by the said Acts or either of them, there shall be levied a duty not exceeding nine rupees a candy on all pepper exported by sea from the said port of Cochin; and the Governor of Fort St. George in Council may from time to time determine the exact rate of duty to be levied under this Act.

Duty leviable on pepper exported by sea from Cochin.

2. This Act shall be read with and taken as part of the said Act No. III of 1861.

Act to be read with Act No. III of 1861.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 21st January 1868.

No. 272.

The under-mentioned Covenanted Civil Servants having produced the necessary medical certificates, have been granted by the Right Hon'ble the Secretary of State extensions of leave for the periods specified, *viz.* :—

Mr. F. B. Peacock ...	... 3	months.
„ R. Jardine ...	... 6	„
„ F. H. McLaughlin	... 6	„
„ W. J. Bramly ...	... 6	„

The 22nd January 1868.

No. 292.

Mr. H. Beveridge, of the Civil Service, is permitted to proceed to Europe on furlough for a period of three years, from the date of embarkation.

No. 302.

Mr. T. B. Tracy, Bengal Civil Service, has reported his departure from India by the Steam Ship *Nubia*, which vessel was left by the Pilot at sea on the 10th instant.

The 24th January 1868.

No. 307.

APPOINTMENT.—Assistant Surgeon J. A. P. Colles, M. D., to officiate as Curator of the Indian Museum during the absence of Dr. J. Anderson, or until further orders.

No. 309.

Mr. Francis Fedden, an Assistant in the Geological Survey of India, has obtained leave of absence for the period of one month and two days, without pay, under Financial Resolution dated 4th June 1864, in continuation of the leave granted to him in Notification No. 2597, dated the 14th of March last.

No. 344.

The Governor General in Council is pleased to permit Mr. G. G. Balfour to resign the Civil Service, from the 24th of October last.

No. 348.

In modification of Rule 35 of the Rules relating to emigration from the Port of Calcutta, published in Notification No. 2932, dated the 31st March 1865, the Governor General in Council is pleased to direct, under Section 63, Clause 1 of Act XIII of 1864, that for the future the proportion of females shall be fifty per cent. to male emigrants embarked.

No. 350.

The following addition to the Rules relating to emigration from the Port of Madras, published in Notification No. 475, dated the 13th May 1865, has been made by the Governor General in Council under the provisions of Section 63 of Act XIII of 1864, and is published for general information :—

"The proportion of females shall be fifty per cent. to male emigrants embarked."

Judicial.

The 24th January 1868.

No. 144.

Two months' leave on medical certificate has been granted to Mr. E. G. Fraser, Civil Judge of Lucknow, from the 3rd instant, or from such date as he may avail himself of the same.

No. 145.

Mr. H. J. Sparks, Assistant Commissioner, Oude, is appointed to officiate as Civil Judge of Lucknow, during Mr. Fraser's absence, or until further orders.

Police.

The 23rd January 1868.

No 34.

The services of Lieutenant H. Martin, late 26th Bombay Native Infantry, District Superintendent of Police in the Central Provinces, are replaced at the disposal of the Bombay Government, with effect from the 20th ultimo.

Revenue.

The 24th January 1868.

No. 85.

APPOINTMENT.—Major C. J. Prescott, Bombay Staff Corps, to officiate as Survey and Settlement Commissioner of Mysore, during Lieutenant Colonel W. C. Anderson's absence on sick leave to Europe, or until further orders.

Legislative.

The 22nd January 1868.

No. 39.

His Excellency the Governor General, under the authority vested in him by the Act XXIV and XXV Vic., Cap. 67, Sec. 10, is pleased to nominate James Innes Minchin, Esq., of the Madras Civil Service, to be an additional Member of the Council of the Governor General for making Laws and Regulations only.

The 24th January 1868.

No. 44.

The Governor General in Council is pleased to extend the provisions of Act XXVII of 1860 to the Province of Coorg.

Ecclesiastical.

The 23rd January 1868.

No. 36.

The Reverend Teltrim Christopher Fagan, M. A., and the Reverend Frederick Orton, B. A., have been appointed by the Right Hon'ble the Secretary of State to be Junior Chaplains on the Bengal Establishment.

No. 37.

The Reverend W. G. Cowie, Junior Chaplain on the Bengal Ecclesiastical Establishment, has been permitted by the Right Hon'ble the Secretary of State to retire from the service, on medical certificate, from the 8th January 1868.

No. 39.

The Reverend Finch d'Anyers Willis, appointed a Junior Chaplain on the Bengal Establishment, reported his arrival on the 20th instant, per Steam Ship *Mongolia*, which reached the Sand Heads on the 13th idem.

E. C. Bayley,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Military.

Fort William, the 24th January 1868.

No. 17.

Leave.—Lieutenant M. W. Gataker, of the Deolee Irregular Force, is granted privilege leave of absence for two months.

No. 19.

Leave.—Assistant Surgeon L. F. Dickson, of the Meywar Bheel Corps, is granted privilege leave of absence for two months.

No. 21.

Captain John Jacob, Adjutant of the Erinpoora Irregular Force, to officiate as 2nd in Command during the absence on leave of Major G. A. Black.

Lieutenant M. W. Gataker, of the Deolee Irregular Force, to officiate as Adjutant of the Erinpoora Irregular Force.

Lieutenant Gataker's appointment to the Meywar Bheel Corps, notified in G. O. No. 212, dated 2nd ultimo, is cancelled.

General.

The 20th January 1868.

No. 127.

The under-mentioned Officers in the Oudh Commission have been granted privilege leave :—

Mr. A. F. Millett, Assistant Settlement Officer	...	For one month, from the 17th ultimo.
Mr. K. M. Nicholson, Extra Assistant Commissioner, Settlement Department		For two weeks, from the 25th ultimo.

No. 129.

Leave.—Mr. J. Garrett, Director of Public Instruction in Mysore, is granted fifteen months' leave to proceed to England on medical certificate.

Mr. B. L. Rice, Inspector of Schools, is appointed to officiate as Director of Public Instruction during Mr. Garrett's absence.

No. 131.

Assistant Surgeon L. Cameron, of the 22nd Punjab Native Infantry, is appointed to the medical charge of the Gwalior Political Agency in addition to his own duties (*vice* Assistant Surgeon J. C. Morice), with effect from the 11th ultimo.

No. 133.

Promotion.—Captain W. Phaire, Assistant Commissioner, 3rd Grade, in Oudh, to be Assistant Commissioner, 2nd Grade, from the 31st ultimo, *vice* Captain F. K. Hawkins, who has vacated his appointment.

The 22nd January 1868.

No. 142.

Appointment.—Colonel C. L. Showers, of the Bengal Staff Corps, is appointed to the charge of the Gwalior Political Agency as a temporary arrangement.

No. 145.

Lieutenant M. M. Bowie, Assistant Commissioner, Sumbulpore District, Central Provinces, has passed a creditable examination in the Oorya language.

No. 147.

Mr. J. G. Cordery assumed charge of the Hyderabad Residency as a temporary arrangement, on the afternoon of the 4th instant.

The 23rd January 1868.

No. 162.

Leave.—Lieutenant Colonel F. W. Ripley, Deputy Commissioner, 1st Grade, British Burmah, has obtained leave of absence for six days preparatory to applying for leave to Europe on medical certificate.

Lieutenant Colonel Ripley made over charge of the Prome District to Captain C. E. Watson, Deputy Commissioner, 4th Grade, on the forenoon of the 7th October last.

The 24th January 1868.

No. 164.

Appointment.—Lieutenant A. F. Dobbs, of the Hyderabad Contingent, to officiate as Judicial Superintendent of Railways in the Dominions of His Highness the Nizam.

No. 166.

The Civil Commission of British Burmah has been re-organized as follows, with reference to the revised scale of salaries recently sanctioned for that Commission :—

Chief Commissioner's Staff.

Major H. Nelson Davies, Secretary, at Rs. 24,000 per annum.
Lieutenant H. R. Spearman, Assistant Secretary, at Rs. 8,400 per annum.

Divisional Commissioners, at Rs. 33,000 per annum.

Lieutenant Colonel R. D. Ardagh.
Colonel D. Brown.
Lieutenant Colonel I. F. J. Stevenson.

Deputy Commissioners of the 1st Grade, at Rs. 22,000 per annum.

Lieutenant Colonel G. Faithfull.
Lieutenant Colonel F. W. Ripley.
Major E. J. Spilsbury.
Captain M. B. S. Lloyd.

Deputy Commissioners of the 2nd Grade, at Rs. 20,000 per annum.

Lieutenant Colonel E. M. Ryan.
Mr. T. Shepherd.
Mr. H. W. Beddy.
Captain H. A. Browne.

Deputy Commissioners of the 3rd Grade, at Rs. 16,000 per annum.

Major C. P. Hildebrand.
Captain A. G. Duff.
Captain C. W. Street.
Captain A. R. McMahon.

Deputy Commissioners of the 4th Grade, at Rs. 12,000 per annum.

Captain W. C. Plant.
Captain C. E. Watson
Captain W. W. Pemberton.

Assistant Commissioners of the 1st Grade, at Rs. 9,600 per annum.

Mr. J. K. Macrae.
Mr. J. Treacy.
Mr. W. DeCourcy Ireland.
Lieutenant G. A. Strover.
Major W. Munro.
Mr. J. Davis.

Assistant Commissioners of the 2nd Grade, at Rs. 8,400 per annum.

Mr. G. E. Barr.
Captain C. O'L. Prendergast.
Captain G. E. Fryer.
Mr. D. F. Lonsdale.

One Cantonment Magistrate, at Rs. 8,400 per annum.

Lieutenant W. G. Hughes.

Assistant Commissioners of the 3rd Grade, at Rs. 6,000 per annum.

Mr. C. Phillips.
Mr. J. Hind.
Lieutenant R. St.A. St.John.
Mr. C. D. C. Lloyd.
Lieutenant H. A. Gower.
Mr. C. J. F. S. Forbes.
Mr. C. Duke.
Mr. H. Buckle.
Mr. A. Hough.
Lieutenant M. Furlong.
Captain A. Wynch.
Lieutenant R. C. Evanson.
Lieutenant M. C. Poole (Acting).

These arrangements will have effect from the 1st August 1867.

Telegraph.

The 20th January 1868.

No. 41.

Leave.—Mr. T. L. Hill, Assistant Superintendent, Telegraph Department, has been granted eighteen months' leave to Europe on medical certificate, with fourteen days' preparatory leave from the 23rd November last.

R. Temple,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 20th January 1868.

No. 445.

Lieutenant Colonel H. Hyde received charge of the Offices of Mint Master and Head Commissioner of Paper Currency, Calcutta, on the afternoon of the 15th instant, from Surgeon Major J. F. Shekleton, A. B., M. B., who at the same time received charge of the Office of Assay Master of the Calcutta Mint, from Surgeon H. W. Graham.

The 21st January 1868.

No. 476.

Mr. E. Rule, an Officer of the 4th Class of the Financial Department, attached to the Office of the Comptroller General of Accounts, resumed charge of his duties in that Office, on the forenoon of the 15th instant.

The 22nd January 1868.

No. 517.

Read the following Despatch from the Right Hon'ble the Secretary of State for India :—

Financial. India Office;
No. 455. *London, the 16th December* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

Sir,—I have considered in Council your Financial Letter of the 1st October last, No. 217, recommending that, in lieu of gratuities at present

allowed, moderate compassionate allowances, not exceeding Rs. 4 per mensem, should be conferred upon all servants of Government in the inferior and ineligible grades, who may be thrown out of employment on reductions of Establishment after completing thirty years' service.

2. I concur with your Government that servants discharged from no fault of their own, after completing so long a period of service as thirty years, have a claim to liberal treatment, and I therefore sanction the grant to them of compassionate allowances as proposed by you.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

Ordered, that the above Despatch be published in the *Gazette of India*.

The 23rd January 1868.

No. 527.

Mr. G. H. M. Batten, C. S., is temporarily attached to the Financial Department at the Presidency, on special duty.

The 24th January 1868.

No. 541.

In continuation of Notification No. 3221, dated the 20th December 1867, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of November last, contrasted with that of the previous years, is published for general information :—

	November 1865.	November 1866.	November 1867.
	Rs.	Rs.	Rs.
Government of India	2,20,43,358	84,04,759	1,08,28,925
Bengal	1,18,13,533	91,55,264	1,37,86,468
British Burmah	26,90,056	18,48,184	24,58,940
North-Western Provinces	1,98,60,105	1,60,48,185	1,64,37,655
Oude	52,08,081	29,78,768	32,72,505
Punjab	98,58,755	81,30,864	83,57,661
Bombay	1,39,76,399	1,36,26,348	1,73,16,227
Central Provinces	42,74,232	36,75,508	44,28,307
Madras	1,34,49,966	1,44,03,083	1,84,12,048
	10,31,74,485	7,82,70,963	9,52,98,736
Berars	20,68,760	33,47,331	*
TOTAL ...	10,52,43,245	8,16,18,294	

* The Cash Balance of the Berars is omitted, their Revenues and Charges being now excluded from those of the Government of India.

Published by order of the Governor General in Council,

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 18th January 1868.

No. 59, *of* 1868.—Surgeon Major Thomas Maxwell, M. D., of the Medical Department, in medical charge of the 5th Goorkha Regiment (The Hazara Goorkha Battalion), is permitted to retire from the service, on a pension of £292 per annum, from the 23rd January 1868.

The 20th January 1868.

No. 60 *of* 1868.—The under-mentioned Officers have reported their return from England :—

	Date of arrival at Bombay.
Captain T. Lloyd, of Her Majesty's 35th Foot, District Inspector of Musketry, 5th Division.	26th Dec. 1867.
Major A. M. MacKenzie, of the Bengal Staff Corps, Commandant, Meywar Bheel Corps.	10th Jan. 1868.
Major W. Carnell, of the Bengal Staff Corps, District Superintendent of Police, Ajmere.	
Captain H. M. Repton, of the Bengal Staff Corps, Assistant Commissioner, Ajmere.	

No. 61 *of* 1868.—The under-mentioned Officers have reported their departure on the dates specified opposite to their names :—

Lieutenant Colonel (Brevet Colonel) G. Ramsay, of the Bengal Staff Corps, Government General Order No. 1201 of 1867.	*Labourdonnais*, 4th Jan. 1868.
Lieutenant Colonel (Brevet Colonel) H. W. Matthews, of Infantry, Government General Order No. 23 of 1868.	*Shannon*, 17th Jan. 1868.
Lieutenant Colonel A. Robinson, of the Bengal Staff Corps, Government General Order No. 4 of 1868.	

No. 62 *of* 1868.—In accordance with the 10th paragraph of Government General Order No. 370, dated 1st June 1863, the following promotion is made from the date specified :—

ORDNANCE COMMISSARIAT DEPARTMENT.

To be Sub-Conductor.

Officiating Sub-Conductor Robert Lyons.	From the 7th Feb. 1867.

No. 63 *of* 1868.—The under-mentioned Officers of the Royal Engineers, who have been placed under orders for duty in the Bengal Presidency, reported their arrival on the date specified :—

	Date of arrival at Fort William.
Lieutenant A. D. McArthur. Lieutenant G. Hildebrand. Lieutenant H. H. Murphy.	14th Jan. 1868.

No. 64 *of* 1868.—In continuation of Government General Order No. 55, dated 17th January 1868, the following further extract from the *London Gazette* of the 17th December 1867, page 6879, is published for general information :—

"*London Gazette*" *of the 17th December* 1867, *page* 6879.

WAR OFFICE;

Pall Mall, 17th December 1867.

"The dates of promotion from Second Captain to Captain of the Officers of the late Indian Artillery, who were transferred to the Royal Artillery in the Gazette of the 29th April 1862,* should be as under, and not as therein stated, *viz.* :—

* Government General Order No. 600 of 1862.

Madras.

Edward Holbeche Couchman...	6th April 1859.
George Beresford Brydges Holmes.	31st May 1859.
Walter Stuart Mann ...	31st May 1859.
Charles Macleod John Thornton.	10th Feb. 1860.
William Ferguson Beatson Laurie.	22nd Feb. 1860.
John de Courcy Sinclair ...	30th April 1860.
George Carleton ...	14th July 1860.
Brevet Lieutenant Colonel Robert Cadell.	1st Sept. 1860.
Edward William Dance ...	15th Sept. 1860.
Robert Morton ...	31st Dec. 1860.
Napier George Campbell ...	16th Jan. 1861.
John Ramsay James Robertson	18th Feb. 1861.
Richard George Frederick Henegan.	18th Feb. 1861.
Phillip Dassie Horne ...	18th Feb. 1861.
John Richard Magrath ...	18th Feb. 1861.
John McKenzie Macintyre ...	24th Feb. 1861.
George Gunning John Campbell.	13th Sept. 1861.
William James Bradford ...	14th Sept. 1861.
James Blair ...	25th Sept. 1861.

Bombay.

Herbert Bruce Sandford ...	14th Feb. 1859.
John Clements Hailes ...	8th May 1859.
Brevet Major Thomas Trenchard Haggard.	13th May 1859.
Robert Alexander Morse ...	14th Aug. 1859.
David Greenhill Anderson ...	19th Oct. 1859.
Joseph Shekleton ...	30th Mar. 1860.
Charles James Barton ...	11th April 1860.
George Brown Mellersh ...	25th June 1860
Thomas Bayly Gibbard ...	19th Dec. 1860.
Peter Daniell Marett ...	18th Feb. 1861.
William Henry Saulez ...	18th Feb. 1861.
Arthur Blunt ...	18th Feb. 1861.
Robert Charles Battiscombe ...	18th Feb. 1861.
Abington Augustus Bayly ...	18th Feb. 1861.
James Renny Henderson ...	18th Feb. 1861.
Edward Spread Beamish ...	18th Feb. 1861.
Charles Clarke ...	18th Feb. 1861.

Corps of Royal Engineers.

"The dates of promotion from Second Captain to Captain of the Officers of the late Indian Engineers, who were transferred to the Royal Engineers in the Gazette of the 29th April 1862,*

* Government General Order No. 600 of 1862.

should be as under, and not as therein stated, *viz.*":—

Madras.

Brevet Major Richard Hieram Sankey.	}	29th June 1861.
John Goddard	...	25th Sept. 1861.
John Frederick Fisher	...	30th Sept. 1861.

Bombay.

John Salusbury Trevor	...	15th June 1860.
Henry St. Clair Wilkins	...	28th July 1860.
Edmund Southey	...	16th Aug. 1860.
David Jobson Nasmyth	...	18th Aug. 1861.
Alexander Davidson	...	18th Feb. 1861.
Brevet Lieutenant Colonel John Archibald Ballard, C. B.	}	18th Feb. 1861.
Richard Edward Forbes Cotgrave.	}	18th Feb. 1861.
Joseph Rogers Soady	...	18th Feb. 1861.
Charles James Merriman	...	3rd May 1861.

The 21st January 1868.

No. 65 *of* 1868.—The under-mentioned Soldiers of Her Majesty's service are permitted to reside and draw their pay in India as Out-pensioners of Chelsea Hospital, in accordance with the Royal Warrant of the 23rd July 1864, pending a reference to the Home authorities as to the amount of their pension:—

Driver James May, 8th Brigade Royal Artillery.
Private H. Human, 105th Foot.

No. 66 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Brigadier General G. DeSausmarez, Commanding the Northern District, in the Presidency of Fort St. George, to command the Hyderabad Subsidiary Force, in succession to Brigadier General T. Grant, C. B., whose tenure of command will expire on the 29th February 1868.

No. 67 *of* 1868.—Sergeant Patrick James O'Leary, of the Unattached List, attached to the Office of the Adjutant General, is promoted to the rank of Sub-Conductor.

No. 68 *of* 1868.—The services of Lieutenant A. F. Dobbs, of the Madras Staff Corps, Wing Subaltern of the 3rd Infantry, Hyderabad Contingent, are placed temporarily at the disposal of the Foreign Department.

The 22nd January 1868.

No. 69 *of* 1868.—His Excellency the Governor General in Council has the satisfaction to notify that Her Majesty's Government have sanctioned a revised and enhanced scale of pay and allowances, staff and furlough pay, retiring and family pensions for the several warrant grades in Her Majesty's Indian Army.

2. The following are the rates which will have effect from the 1st instant.

Pay and allowances and Staff pay.

3. All Warrant Officers will receive a monthly net "warrant pay" according to rank, which, with a monthly sum as "warrant allowances" intended as a full equivalent for batta, tentage and house-rent, will together constitute the monthly "warrant pay and allowances."

4. When in effective employ in the Ordnance, Commissariat, or any Department, where no other special departmental staff or consolidated salary is allowed, they will receive in addition to the warrant pay and allowances a warrant Staff pay according to grade.

5. When a Warrant Officer is out of employ owing to no fault or seeking on his part, or if he resigns his appointment with the full approval of Government, he will, whilst so unemployed, be entitled to his "warrant pay and allowances."

6. When put out of employ for misconduct or incapacity, or if he resigns his appointment without, in the opinion of Government, sufficient grounds for so doing, he will only be entitled to his net "warrant pay." In particular cases, however, he may be allowed, as a maximum, the invalid scale of pay of his rank, but only with the special sanction of Government.

7. The following are the monthly rates of pay and allowances for the several grades:—

Grades.	Net or Warrant pay.	Indian Warrant allowances.	Total Warrant pay and allowances.	Staff pay when effective and not receiving departmental staff or consolidated pay.	Total receipts when in effective employ.
	Rs.	Rs.	Rs.	Rs.	Rs.
Deputy Commissary ...	120	180	300	200	500
Assistant Commissary ...	75	150	225	150	375
Deputy Assistant Commissary...	60	120	180	120	300
Conductor	50	50	100	60	160
Sub-Conductor	40	40	80	45	125

8. For broken periods the daily pay and allowances will be calculated at one-thirtieth of the monthly pay.

9. The extra staff allowance of Rs. 60 and Rs. 30 to permanent Conductors of the 1st and 2nd class, will continue to be paid as heretofore in the Ordnance Department.

10. Warrant Officers in receipt of the effective Staff pay will, when on leave, be subject to reduction on the same principle as that applied to Commissioned Officers.

Furlough and invalid pay, retired and wound pensions.

11. The annual furlough pay and retired pensions will be the same according to grades, and will be payable in British currency. The invalid pay can only be drawn in India.

The wound pensions will be those laid down in Government General Order No. 557 of 22nd May 1867.

Rates.

Grades.	Annual furlough pay and retired pension.	Invalid monthly pay.	Annual wound pension.
	£	Rs.	£
Deputy Commissary ...	180	240	100
Assistant Commissary ...	120	175	70
Deputy Assistant Commissary	90	140	50
Conductor	75	100	35
Sub-Conductor	60	80	25

12. The foregoing rates of *Invalid Pay* and *Retired Pensions* will be specially allowed to have retrospective effect from the 1st January 1866.

Widows' Pensions.

13. These will be allowed at annual rates in Europe and monthly rates in India, and will be as follows:—

Grades.	Annually in Europe.	Monthly in India.
	£	Rs.
Widow of a Deputy Commissary ...	36	36
Ditto Assistant Commissary ...	30	30
Ditto Deputy Assistant Commissary	26	26
Ditto Conductor	20	20
Ditto Sub-Conductor... ...	15	15

14. The issue of these pensions can only be sanctioned on affidavits that the husbands did not die, possessed of property to the following amounts, *viz.*:—

Deputy Commissary ...	...	Rs. 20,000
Assistant Commissary ...	...	„ 10,000
Deputy Assistant Commissary and junior grades ...	...	„ 7,500

15. The periods of service entitling Warrant Officers to retiring pensions, will in future be—

28 Years' total service in Europe and India, including 12 years in the department.
26 Years' total service in Europe and India, including 14 years in the department.
24 Years' total service in Europe and India, including 16 years in the department.

In all other respects, the existing rules regarding retired pensions and invalid pay will remain unchanged. All Warrant Officers at present on the establishment will be allowed the option of electing the old or new periods of service.

16. Warrant Officers holding veteran commissions will be allowed the benefit of any rates of pay or pension to which they may be at present entitled, if in excess of the revised rates now sanctioned.

17. This order is applicable to the three presidencies.

No. 70 *of* 1868.—The leave of absence to visit Bombay preparatory to proceeding to Europe on sick leave, granted to Lieutenant Colonel A. Macqueen, Sub-Assistant Commissary General, in Government General Order No. 1193 of the 21st December 1867, is to be held to have effect from the date therein given, *or from such subsequent date as he may avail himself of it.*

No. 71 *of* 1868.—The following promotion is made in the under-mentioned Corps of the Native Army:—

Corps.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
37th (The Meerut) Regiment Native Infantry.	Subedar Sooltana Sing.	Subedar Major.	22nd Oct. 1867.	Jey Dyal Tewarry, deceased.

The 23rd January 1868.

No. 72 *of* 1868.—The following promotions are made from the date specified, under the operation of Government General Order No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET.

To be Colonels.

Lieutenant Colonel Charles Malcolm Barrow, Bombay Staff Corps.	19th Jan. 1868.
Lieutenant Colonel Daniel Boyd, Bombay Staff Corps.	
Lieutenant Colonel William Ashburner, Bombay Cavalry.	

No. 73 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Charles Vernon Jenkins.	20th Jan. 1868.
Captain James Andrews Mouat Biggs.	

No. 74 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps, having completed 12 years' service, are promoted to the rank of Captain, from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Lieutenant William Snow.	20th Jan. 1868.
Lieutenant Trewren Hatton Scott.	

No. 75 *of* 1868.—The under-mentioned officers have reported their return from England:—

	Date of arrival at Bombay.
Major C. J. Godby, of the Bengal Staff Corps, Commandant, 4th Punjab Cavalry. Surgeon G. N. Cheke, of the Medical Department.	25th December 1867.

No. 76 *of* 1868.—The services of Surgeon G. N. Cheke are placed at the disposal of the Government, North-Western Provinces.

No. 77 *of* 1868.—The under-mentioned Soldier of Her Majesty's service, is permitted to reside and draw his pay in India, as an Out-pensioner of Chelsea Hospital, in accordance with the Royal Warrant of the 23rd July 1864, pending a reference to the Home authorities as to the amount of his pension:—

Corporal Henry Clifford ... 101st Foot.

The 24th January 1868.

No. 78 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Calcutta Volunteer Rifle Corps.

Captain A. R. Montfort, of Her Majesty's 10th Foot, to officiate as Adjutant, during the absence on sick leave to Europe of Captain Buckley, or until further orders.

No. 79 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Francis Henry Hinde, of the General List, Infantry.	For 20 months, under the new Regulations.

No. 80 *of* 1868.—Third Class Sub-Assistant Surgeon Tarceneo Churn Dutt, attached to the Fyzabad Dispensary, having been pronounced qualified for advancement, is, under the rules passed by Government in the Home Department, dated 6th January 1849, promoted to the Second Class, with effect from the 17th December 1867.

No. 81 *of* 1868.—The under-mentioned Native Commissioned Officer is transferred to the Invalid Pension Establishment, on the prescribed superior rate of pension for service exceeding forty years, with unblemished character:—

Rank.	Name.	In what Rank pensioned.
	6th Regiment Native Light Infantry.	
Subadar Major	Sewburt Ram	Subadar Major.

At the recommendation of His Excellency the Commander-in-Chief, and in consideration of his long and meritorious services, His Excellency the Governor General in Council is pleased to sanction the Brevet pay of his rank being continued to Subadar Major Sewburt Ram, with effect from the date of his transfer to the Invalid Pension Establishment.

No. 82 *of* 1868.—Second Class Veterinary Surgeon E. J. Batt, officiating in the Stud Department, is permanently attached to that Department.

No. 83 *of* 1868.—The under-mentioned Officer of the Medical Department, having completed twenty years' service, is promoted to the rank of Surgeon Major from the date specified, under the provisions of Government General Order No. 507 of the 20th June 1864, subject to Her Majesty's approval:—

Surgeon George Richard Pemberton, M. D.	20th Jan. 1868.

H. W. Norman, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 18th January 1868.

No. 19.

Sergeant J. Hurst, Supervisor, 1st Grade, is transferred from Rajpootana to the North-Western Provinces.

The 22nd January 1868.

No. 20.

Captain H. G. Puckle, M. S. C., Executive Engineer, 2nd Grade, Central Provinces, was allowed sick leave in India, from the 2nd to the 29th October 1867.

The 23rd January 1868.

No. 21.

Mr. M. King is appointed to the Public Works Department as an Assistant Engineer, 3rd Grade, and is posted to the North-Western Provinces.

No. 22.

Mr. A. Stoddard, Executive Engineer, 4th Grade, Coorg, is allowed one month's preparatory leave, with effect from the date on which he may avail himself of it.

No. 23.

Kristnajee Dinker, Overseer, 3rd Grade, on probation, Hyderabad, is permanently appointed to the Public Works Department in that grade.

No. 24.

Lieutenant B. J. Goldie, R. E., Hyderabad Circle of Public Works, is promoted from 1st Grade Assistant to 4th Grade Executive Engineer, with effect from the 17th December 1867.

No. 25.

Notification No. 299, dated 16th December 1867, replacing the services of Major F. Brine, R. E., Executive Engineer, 4th Grade, Punjab, at the disposal of the Military Department, is cancelled.

No. 26.

Captain R. C. B. Pemberton, R. E., Assistant Secretary to the Government of India in the Public Works Department, and officiating as Under Secretary, is allowed three months' privilege leave from 23rd instant inclusive.

Mr. A. B. Sampson, B. A., Assistant Secretary to the Government of India in the Public Works Department, will officiate as Under Secretary from the same date, until further orders.

Captain C. H. Luard, R. E., Deputy Consulting Engineer, Railway Department, Bengal, will officiate as Assistant Secretary to the Government of India in the Public Works Department, from the same date.

No. 27.

Mr. D. S. Clarke is appointed to the Public Works Department as an Accountant of the 3rd Grade, on probation, and posted to the Office of the Accountant General, Public Works Department, with effect from 10th December 1867.

The 24th January 1868.

No. 28.

Mr. W. A. Billings, Deputy Controller of Public Works Accounts, Bengal, is appointed to officiate as Controller of Public Works Accounts for Central India and Rajpootana.

Railway.

The 23rd January 1868.

No. 2 R.

Lieutenant L. K. Scott, R. E., Assistant Engineer, 2nd Grade, Public Works Department, is appointed to officiate as Deputy Consulting Engineer in the Railway Branch, Bengal, *vice* Captain C. H. Luard, appointed to officiate as Assistant Secretary to the Government of India in the Public Works Department.

No. 3 R.

Mr. R. G. Macdonald, Accountant, 2nd Grade, Public Works Department, is appointed Examiner of Railway Accounts, with the departmental standing of Accountant, 1st Grade, and posted in Oude, with effect from 10th December 1867.

C. H. Dickens, *Colonel, R. A.,*
Secy. to the Govt. of India.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st January 1868.

No. 252.

Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Madras,* will be closed at this Office on Friday the 31st instant, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

No. 253.

Mails for Rangoon, Moulmein, Penang, Singapore, and Malacca, for transmission per Steamer *Coringa,* will be closed at this Office on Thursday the 6th February, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

W. H. McGowan,
Post Master of Calcutta.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATIONS.

Dehra Doon, the 16th January 1868.

No. $\frac{1}{27}$.

Mr. F. Bell, Sub-Assistant, 1st Grade, has obtained three months' leave of absence on medical certificate, with effect from the 1st instant.

The 17th January 1868.

No. $\frac{2}{34}$.

Mr. H. Duhan, Civil Assistant, 1st Grade, has obtained three months' privilege leave of absence, with effect from the 3rd instant.

J. T. Walker, *Lieut. Colonel, R. E.,*
Supdt., G. T. Survey of India

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 13th, 1868...	78,778	96,606	7,01,055	2,06,552	30,61,717
„ 14th, „	14,200	1,72,557	5,35,931	2,35,549	30,61,717
„ 15th, „	3,673	2,13,054	3,17,982	4,57,031	30,61,717
„ 16th, „	.....	1,20,509	1,96,176	4,29,456	30,61,717
„ 17th, „	4,260	49,040	1,51,833	3,28,095	30,61,717
„ 18th, „	.....	1,24,185	25,193	3,04,902	30,61,717

Calcutta Mint,
The 20th January 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

In transit by Post, the 1st halves of the following Currency Notes—intimation of loss given to the Currency Offices, Calcutta and Allahabad:—

No. A/34 50527 for Rs. 20, of the Calcutta Circle.
„ A/44 03334 „ 20 „ ditto.
„ A/18 22260 „ 10 „ Allahabad Circle.

H. E. Fox.

In transit to Calcutta, the left half of Lahore Currency Note:—

No. A/38 25800 for Rs. 20.

G. B. Scott.

In transit by Post from Indore to Bombay, the first half of the following Currency Note of Bombay Circle:—

No. C/34 64479 for Rs. 100.

Eknath Ramchunder.

The following Lahore Circle Currency Notes:—

No. 38921 for Rs. 100.
„ 38922 „ 100.
„ 36773 „ 100.
„ 66721 „ 50.
„ 66722 „ 50.
„ 66741 „ 50.
„ 66742 „ 50.
„ 66743 „ 50.
„ 66744 „ 50.

Kedar Nauth Dutt.

Right half of Government Note No. A/31 17546, for Rs. 20. Payment stopped.

Huntley Garden, *Major.*

The 2nd halves of the following Currency Notes of the Allahabad Circle:—

No. A/18 15807 for Rs. 10.
„ A/18 24235 „ 10.

J. W. Robinson.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/38 31517 for Rs. 100.
„ A/35 41571 „ 50.
„ A/20 83803 „ 10.

Buzloool Huq.

In transit by Post from Sultanpore to Benares, the half of the following Allahabad Circle Currency Note:—

No. A/18 39961 for Rs. 10.

Shew Gholam Singh.

First halves of the following Currency Notes—intimation of loss given to the Currency Offices, Calcutta, Lahore and Allahabad:—

No. A/21 10505 for Rs. 10, of the Calcutta Circle.
„ A/26 14588 „ 20 „ Lahore Circle.
„ A/25 64778 „ 50 „ Allahabad Circle.
„ A/34 71335 „ 20 „ Ditto.

F. W. Harrison.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/31 73682 for Rs. 10.
„ A/31 86364 „ 10.

Beharee Laul Dey.

Halves of the following Allahabad Circle Currency Notes:—

No. A/18 04685 for Rs. 10,
„ A/38 59370 „ 100,

Grindlay & Co.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/10 26514 for Rs. 20.

L. Gallais.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/31 71667 for Rs. 10.

Essor Chunder Singhee.

The following entire Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/18 17510 for Rs. 10.

Kader Nauth Chatterjee.

Lost or Stolen.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/10 16497 for Rs. 20.
„ A/8 88710 „ 10.

A. Byrne.

In transit by Post from Beerbhoom to Nuddea Krishnaghur, the left halves of the following Currency Notes:—

No. A/31 26479 for Rs. 10.
„ A/31 33129 „ 10.

Janokee Nath Ghosal.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/20 93575 for Rs. 10.

Dijoraj Chatterjee.

Mutilated.

Half of the following Currency Note—intimation of mutilation given to the Currency Office, Calcutta:—

No. A/19 25884 for Rs 10.

Amai Chand.

Half of the following Currency Note—intimation of mutilation given to the Currency Office, Calcutta:—

No. A/8 70042 for Rs. 20.

Maudub Chunder Chatterjee.

Notice.

Received in the course of business the following Currency Note, of which the two halves bear different numbers:—

No. A/31 31031 } one Note for Rs. 10.
„ A/31 31032 }

Bustub Churn Singh,
for Calla Chand Turkorotno.

PROMISSORY NOTES.

Lost or Stolen.

The following 5 per cent. Government Securities, the property of Sir T. J. Metcalfe:—

No. 9028, dated 30th June 1841 }
„ 9580, „ „ „ }
„ 169, dated 1st February 1843 } for Rs. 500 each.
„ 211, „ „ „ }

E. C. Bayley.

ADVERTISEMENTS.

BANK OF BENGAL.

Notice

Is hereby given that the Bank of Bengal, General Treasury, and Public Debt Office will be closed on Wednesday and Thursday the 29th and 30th instant, on account of the Hindoo Festival "Sreepunchomy," in conformity with Government Notification No. 64 of the 16th April 1862.

By order of the Directors,
Geo. Dickson,
Secy. and Treasurer.

Calcutta,
The 23rd January 1868.

Notice.

The undersigned, the sole Surviving Partner of the Firm of R. C. Lepage and Co., Publishers, Booksellers, Stationers, and Printers, has disposed of the Stock, Outstanding Debts, and Good Will of the Concern to Messrs. Robert Tully Barham, Samuel Francis Seymour, and James Hill, who will in future conduct the business as Successors of the above Firm.

R. C. Lepage,
Sole Surviving Partner
of the Firm of R. C. Lepage and Co.

Calcutta;
2, Dalhousie Square,
1st January, 1868.

With reference to the above Notice, the business will be continued from this date under the style and firm of

Barham, Hill & Co.,
Successors to R. C. Lepage and Co.

Calcutta;
2, Dalhousie Square,
1st January, 1868.

Notice

Is hereby given, that the interest and responsibility of Mr. William Pearce, Junior, in our Firm, has ceased as from 31st December last.

Pearce, Macrae & Co.

Calcutta,
The 15th January 1868.

Notice.

Probate of the Last Will and Testament of the late William Frederick Fergusson, formerly of Calcutta, Merchant, and more lately of Langham Place in the Parish of Marylebone, who died at Titaghur on the 31st of December 1867, having been granted by the High Court of Judicature at Fort William in Bengal in its Testamentary and Intestate Jurisdiction to Thomas Maltby Robinson, of 4, Hastings' Street, in the Town of Calcutta, Managing Director of the Bengal Coal Company, "Limited," and Frederick John Fergusson, of No. 7, Hastings' Street, aforesaid, Solicitor, two of the Executors appointed by such Will, all persons having claims against the Estate of the said William Frederick Fergusson are requested to send particulars of the same to the said Executors forthwith. Dated the 13th day of January 1868.

C. SANDERSON,
Proctor.

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UNCOVENANTED SERVICE FAMILY PENSION FUND.

Notice.

The Thirtieth Annual General Meeting of Subscribers to the above Institution will be held in the Town Hall on Saturday, the 25th January 1868, at 3 P. M., to receive the Report of the Directors, and to consider such matters as may then be submitted.

GEO. W. KELLNER.
Offg. Secretary.

U. S. F. PENSION FUND OFFICE,
The 4th December 1867.

Will be shortly published.

A Code for Uncovenanted Officers only, showing their Leave, Deputation, Travelling, and Pension Rules in extenso.

Compiled by
BHOLANAUTH SEN,
Assistant, Bengal Accountant General's Office, Calcutta.

Price one Rupee and four annas. Subscribers are requested to send in their names to the Compiler at their earliest convenience.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1' 8" above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain,*
Exe. Engr., Fyzabad Division.

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ON THE

CALCUTTA CYCLONE

OF THE 5TH OCTOBER 1864,

BY

LT. COL. J. E. GASTRELL AND F. H. BLANFORD, A. R. S. M

WITH MAPS AND DIAGRAMS ILLUSTRATING THE ORIGIN AND PROGRESS OF THE STORM AND THE TRACK OF THE STORM WAVE.

Printed and published for the Government of Bengal by order of the Lieutenant Governor.

Calcutta, 1866.

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NOTE

ON THE

STATE OF EDUCATION IN INDIA

During 1865-66.

BY

A. M. MONTEATH, ESQ.,
Under Secy. to Govt. of India.

(REVISED EDITION.)

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
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1868.

GOVERNMENT OF INDIA.

RE-PRINTS

OF

Records in the Public Works Department.

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1868.

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FINANCE AND REVENUE ACCOUNTS OF THE GOVERNMENT OF INDIA for the year 1865-66 and ESTIMATE of REVENUE EXPENDITURE and CASH BALANCES for 1866-67 with a comparison of the two years.

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OFFICE OF SUPDT. GOVERNMENT PRINTING,
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SELECTIONS FROM THE RECORDS OF GOVT. N. W. P.

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SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, JANUARY 25, 1868.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 17th January 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Steuart Gladstone.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.

PEPPER DUTY (COCHIN) BILL.

The Right Hon'ble MR. MASSEY presented the report of the Select Committee on the Bill to amend Act No. III of 1861 (to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin).

PANJAB TENANCY BILL.

The Hon'ble MR. BRANDRETH introduced the Bill to define and amend the law relating to the tenancy of land in the Panjáb, and moved that it be referred to a Select Committee with instructions to report in six weeks. It would not be necessary for him to say much about the reasons for introducing this Bill, by way of preface, before he proceeded to consider the par-

ticular contents of the Bill itself. Bengal and the North-Western Provinces had their Acts, which provided for the fixing of rents and for the recognition of rights of occupancy among tenants. A Bill on the same subject for the Province of Oudh had recently been introduced into this Council. There had been as yet no legislative enactment for the Province of the Panjáb. The object of this Bill, therefore, was to make provision regarding these matters for the Panjáb, in accordance with the special requirements and peculiar circumstances of that Province. Whatever appeared applicable to the requirements of the Panjáb had been taken from the North-Western Provinces' Acts and the Oudh Bill, but it would be perceived, notwithstanding, that there were very material differences in other matters between the provisions that had been made for these Provinces and what was proposed for the Panjáb.

In rendering his account of this Bill, he would not trouble the Council by entering into every detail. He intended to speak only of those provisions of the Bill which appeared to him more especially to require explanation, and particularly of those provisions which differed most from what had been enacted for other Provinces. He was afraid, however, that, in speaking of those provisions, he should have to occupy the time of the Council considerably; but he trusted the great importance of the subject to so large a part of the empire as the Panjáb, and the great interest it had recently excited in that Province, would be deemed a sufficient excuse for doing so. He passed over the first Part, which was preliminary only, and came to the second Part, which treated of the occupancy of tenants.

This subject of the occupancy-rights of tenants was no doubt full of difficulty, but the difficulty was almost entirely of their own creation, from their settlement officers and Civil Courts having previously altogether ignored the rights of the land-owners. The proceedings, however, of the Settlement Commissioner, Mr. Prinsep, rendered it impossible to ignore those rights any longer. The result of Mr. Prinsep's enquiries with reference to some ten thousand cases in some of the most important districts in the Panjáb, if correct, was that some three-fourths of those tenants who were formerly supposed to have rights of occupancy, were properly mere tenants-at-will. Colonel Lake, the late Financial Commissioner, who visited those districts and tested some of Mr. Prinsep's proceedings, by no means endorsed the whole of Mr. Prinsep's conclusions; still it could not be possibly said that these conclusions were equally without foundation in regard to all classes of tenants. It was the duty of settlement officers in the Panjáb, besides measuring the land and fixing the assessment, to call upon the people, while their minds were calm and before disputes had actually arisen, to state what the village customs were upon all points likely to produce disputes among them. These customs were then recorded in what was termed the *wájib-ul-'arz*, or village administration paper, and this document was always regarded by the Courts as containing the most valuable evidence with reference to all matters of which it treated. By the help of this document, disputes of a more complicated nature than disputes relating to the rights of occupancy of tenants had frequently been satisfactorily decided. For instance, many matters connected with inheritance and with the disposition of landed property in villages were regulated, not by Hindú or Muhammadan law, but by local customs of a radically different nature, which were recorded in the administration paper; and, in regard to all such customs, the administration paper was usually received as valid evidence. Unfortunately the same pains were not taken to ascertain the village customs in regard to the rights of occupancy of tenants. No doubt the land-owners themselves were backward in urging their claims when the settlements were first made. They were probably for the most part not in immediate want of the land held by their tenants, and they were not aware how valuable much of the land would become under the operation of a moderate assessment. His Excellency the President was aware, MR. BRANDRETH found, at an early period when he held the office of Chief Commissioner of the Panjáb that, by the custom of the Panjáb, tenants could not acquire rights of occupancy by mere lapse of time; and MR. BRANDRETH found that, in 1855, some instructions were issued by His Excellency for the guidance of settlement officers, to the effect that they ought to be aware that it was the nature, quite as much as the length, of occupancy that entitled a cultivator to privileges. Unfortunately the instructions thus issued

by His Excellency did not appear to have met with the attention they deserved. The Panjáb was what was called a Non-Regulation Province; still it was generally understood that, as far as practicable, the spirit at least of the Rules and Regulations in force in the North-Western Provinces and Bengal should be followed. Now, according to those Rules, it would appear that cultivators could not ordinarily be ejected so long as they paid the rates fixed on their fields. In the "Directions for Settlement Officers in the North-Western Provinces," which was the only guide-book which their first settlement officers in the Panjáb possessed, it was expressly laid down that "those cultivators who have for a course of years occupied the same field at the same or at equitable rates, are held to possess the right of continued occupancy, while those whose tenure is not similarly sanctioned are considered tenants-at-will." In accordance with the spirit of these instructions, the Panjáb settlement officers appeared to have recorded all tenants who had cultivated their lands continuously for certain periods, as possessing rights of occupancy, without at all regarding any other circumstances or conditions connected with their occupancy. The Civil Courts also had subsequently for the most part, except with regard to a limited class of cases, acted on the same principles.

With the view of ascertaining what power was formerly exercised by land-owners in the Panjáb, in regard to the ejectment of tenants, the Local Government recently addressed some enquiries on the subject, not only to its own officers, but to persons also who had held office under the Sikh Government, or who were otherwise likely to be well acquainted with the extent to which the rights of land-owners were recognized under that Government. MR. BRANDRETH had there a printed abstract of the replies to some of these enquiries. Unfortunately this evidence lost much of its value from its not sufficiently appearing to what parts of the country and to what classes of tenants it related, from what particular instances it had been obtained, and from its not being given with sufficient details and particulars to show that the subject of the enquiries had been fully understood. Thus, while from many of the replies it would appear that tenants of long standing were never evicted, from other replies again it might be gathered that tenants were evicted at the sole pleasure of the land-owners, without any regard whatever to length of occupancy or other circumstances. From the whole of this evidence, however, as well as from other evidence which he had there also, and which was previously collected under the orders of the Financial Commissioner, he thought it might be inferred on the one hand that, in some parts of the country at all events, if not over the greater part of the Panjáb, the *kárdárs* or officers of Government treated both land-owners and tenants alike, allowed the so-called land-owners no share at all in the rent paid by the tenants, and did not permit them to interfere in any way whatever with the tenants. Thus, the possession of such tenants appeared to have been what was called *adverse* possession. Again, there were tenants who, from having sunk wells or improved the land in any other expensive manner, and from having shared in profits and losses with the land-owners, or from having gone forth to fight the battles of their village with other villages, and in other ways also, were considered to have rights of occupancy: on the other hand he thought it might be inferred from the same evidence that, in other parts of the country, there were land-owners of more power and influence, who either held leases direct from the Sikh Government, or, if the rent was collected in kind, appropriated to themselves a considerable portion of what was paid by the tenants, who, there was reason to believe, did what they pleased with the land cultivated by their tenants, so long as they provided for its cultivation, or otherwise satisfied the claim of the Government. Tenants who were thus liable to be ejected were no doubt erroneously entered in the settlement records as having rights of occupancy on account of mere length of possession. He thought it might certainly be inferred from the evidence he had there, both that rights of occupancy under certain circumstances were acquired, independently of length of possession, while, under other circumstances, such rights should not be held to have accrued by mere length of occupancy.

They had to determine how this important question should now be dealt with. The claims of the land-owners had no doubt in many instances been

in abeyance during the whole period of the Sikh Rule and up to the present time. Were these latent claims to be now revived, and, if so, to what extent? Some officers maintained that, even though some errors might have been committed in the preparation of the settlement records, these records were yet a sort of guarantee by the land-owners of the rights of the tenants; that the decisions of the Courts had been ever since almost invariably in accordance with the settlement records; that the relationship between land-owners and tenants had become settled, and engagements had been entered into in accordance with these records, and that any attempt to disturb them, after they had been acted on during so long a course of years, would be very impolitic and detrimental to the best interests of the village communities. Other officers again appeared to think that, if certain persons were admitted, even by the tenants themselves *who cultivated the land, to be the owners of the land, it should be presumed* that they had a complete title to the land until the contrary was proved, and that the burthen of proof in this case should rest on the tenants who denied the completeness of the title. There appeared to be some degree of truth in both these views: the object of this part of the Bill was to mediate between these extreme opinions, or rather, it was not so much an attempt to settle anything definitely, as to open a way for the claims of the land-owners being dealt with by the settlement officers or by the Civil Courts. No rights that were in abeyance during the Sikh Rule would be recognised by this Bill. Land-owners, however, would be permitted to revive claims to the land occupied by tenants, which they had hitherto been prevented bringing from the wrong notions that had been entertained during British Rule of the merits of their claims; but subject to this condition, that those tenants who had hitherto been considered as tenants having rights of occupancy, should be presumed to possess such rights until the contrary was proved, and that the burthen of proof should rest on the land-owners who denied that the tenants had rights of occupancy. It would be observed—he referred to section 4—that only on one condition had rights of occupancy been absolutely conferred on tenants—the condition of their having formerly possessed proprietary rights in the lands occupied by them. He believed it would nowhere be denied that such tenants had rights of occupancy. This class of tenants, however, was by no means a numerous class. It would no doubt be very useful for the guidance of the Courts and of the people, if other conditions of occupancy could also be detailed; if it could be positively laid down that, under certain circumstances, tenants acquired a right of occupancy; or that, under certain other circumstances, tenants never could acquire rights of occupancy. Mr. Prinsep, he believed, considered that by village custom several classes of tenants had no rights of occupancy. Among Mr. Prinsep's conclusions on this subject, he found the following enumerated in a memorandum which he had there by the late Financial Commissioner, Colonel Lake—1*st*, that no shareholder in a common property had a right to occupy, as hereditary cultivator, any portion of that common holding; 2*nd*, that no shareholder cultivating the land of another shareholder of the same estate, could be considered a hereditary cultivator; 3*rd*, that non-resident tenants had no right to a privileged occupancy; 4*th*, that village servants had no right to occupy as hereditary cultivators. It was to this first class of tenants, namely, those tenants who cultivated lands in which they had also joint proprietary rights with others who did not cultivate, that he (Mr. Brandreth) alluded, when he said that the decisions of the Courts in regard to one class of cases had not been in accordance with the settlement records. It became evident in most cases of dispute about the division of the common land of a village, that none of the co-sharers had by the custom of the village any right to the hereditary occupancy of such land; the Courts therefore could not do otherwise than decide such disputes in accordance with village custom: but one of the Native members of the Lahore Committee to which he referred when he moved for leave to introduce this Bill pointed out that there might be an exception even to this general custom; as, for instance, when a man who had formerly been a mere tenant, afterwards acquired a proprietary share in the land cultivated by him. Under such circumstances, this gentleman did not consider that the tenant should lose his right of occupancy, and there might be other exceptions also. If, therefore, this class of tenants was not universally debarred from acquiring rights of occupancy, still less was it probable that such would be the case with reference to the remaining classes

enumerated by Mr. Prinsep, or, even if his conclusions were correct in regard to the particular districts over which his recent enquiries had extended, it would not be safe to incorporate them in an Act applicable to the whole of the Panjáb. It was probable that village custom in one part of the country would be found to differ very materially from village custom in another part. He believed Mr. Prinsep would be better satisfied with this Bill, if the different classes of tenants enumerated by him, even if they should not be held to be absolutely debarred from ever acquiring proprietary rights, were specially excluded from any presumption being raised in their favour by the fifth section of the Bill; but in the present state of his information he could not agree to this. The number of tenants with rights of occupancy in the Panjáb might perhaps be estimated somewhat vaguely at about 3,00,000; the number of tenants-at-will at about 6,00,000, and the number of proprietary cultivators at about 12,00,000. Some statistics on the subject were published in 1860; they were not supposed, however, to be very accurate. What number of tenants hitherto supposed to have rights of occupancy would become liable to be ejected from their holdings if the Bill was passed, he could not pretend to say; but, as the whole burthen of proving they had not such rights was thrown on the land-owners, perhaps the number would not be very great. On the other hand, those land-owners who clearly had rights of ejectment, and complained of having been deprived of them under British Rule, would, he hoped, have no great difficulty in re-establishing their rights in the way that would be open to them if this Bill became law. The opening of the Courts to such suits would also act as a safety-valve for letting out any real discontent that might exist, but he trusted that too much outside influence would not be brought to bear on the land-owners; that they would not be urged to flood the Courts with suits by over-zealous settlement officers. What Colonel Lake said in the memorandum to which he had already referred was worthy of notice, as a caution against too much zeal in dealing with this tenant-right question, namely, that he had observed throughout, after visiting the districts over which Mr. Prinsep's operations had extended, that European officers appeared to be more interested in the question than the people themselves. It might be said, perhaps, that this Bill left the question of occupancy-rights in a state of apparent uncertainty. He did not see how it could be otherwise, unless, as in Act X of 1859, a tenant were allowed to claim a right of occupancy after cultivating his land for a certain period; but the whole object of this part of the Bill was to prevent any title being acquired in that way. The tenants ought to know of themselves perfectly well whether or not they were really entitled to rights of occupancy; or two or three suits here and there would settle the matter; or the general enquiries that had recently been made by their present settlement officers ought to make it sufficiently clear in most cases what classes of tenants had, and what classes of tenants had not, rights of occupancy in those districts that were under settlement. There was nothing in this Bill to prevent the Government, if it should think it worth while, making such enquiries in every district. It might be observed, also, that this Bill left the rights of occupancy no more uncertain, than inheritance-rights, life-interests, many other important rights in villages, with reference to which custom varied greatly, were left uncertain as regarded the passing of any Act for the purpose of settling them. It was assumed in the Panjáb Civil Code that the village administration paper would contain sufficient information for the guidance of the Courts in regard to all matters relative to village custom which it was not expedient to provide for by positive enactment. This Bill took away nothing from the tenant that he originally had, and gave him nothing that he originally had not: all it did was to prevent these seventeen years that had elapsed since the annexation of the Panjáb, during which the tenant's occupancy had not been questioned, and the long course of the decisions of the Courts, from conclusively telling against or being used as precedents against the claims of the land-owner, if he had really a good claim. Mr. Prinsep had another plan for settling all questions regarding rights of occupancy—or rather, as it seemed to him, it was a plan for taking away all rights of occupancy;—it was consequently a plan that he could not approve of. Mr. Prinsep did not let the matter alone until a disagreement arose between the parties which either party wished to have settled; but he compelled a dispute between them by insisting on a reply on the spot to his enquiries regarding each

individual tenant, as to whether the land-owner could turn out the tenant or not. The land-owner usually replied that he could turn him out, and the tenant that he could not; and then, in accordance with Mr. Prinsep's account of the procedure, quoted by Colonel Lake, the question at issue was decided by a village panchâyat, regarding which "it was a strict rule to select the members at random from the crowd at the time (not before) of the actual sitting for enquiring into the status of the tenants." Then, he gathered from another paper, Mr. Prinsep's proposal was that, if these awards of the panchâyats were not contested within one year by the institution of a civil suit, they should hold good for ever. His Excellency the President, when holding the office of Chief Commissioner in the Panjáb, directed that all settlement officers should be invested with the powers of Civil Judges. He did this, as MR. BRANDRETH had always understood, to ensure a finality being given to their decisions, and to put a stop altogether to summary decisions which could be contested in other Courts; and in accordance with what he had supposed to be His Excellency's views on the subject, settlement officers in the Panjáb to this day always exercised the powers of Civil Courts. There was a general Act to provide for the limitation of suits, No. XIV of 1859, which was not yet in force in the Panjáb, but was to be applicable to suits instituted after some future date; he did not now remember the exact date. That Act no doubt contained a section which provided that settlement awards must be contested within three years. If such awards as Mr. Prinsep's were contrary to the settlement procedure in force in the Panjáb, then that particular section would not apply to them; but if it did apply, then it was a question whether it ought not to be repealed. It must be remembered that the object of Mr. Prinsep's system of awards was to set aside the entries of former settlements. As pointed out by Colonel Lake, under the present Panjáb law, a formal entry in the settlement record must be called in question by a regular suit within twelve years from the date of the final English report of the settlement officer, and any claim to set it aside after that date could not be entertained. As regarded some settlements, this period had already passed, and twelve years, he believed, all but a few months, had elapsed since these settlements which Mr. Prinsep was now revising were made. Up to the present time, therefore, it had been required of the land-owner to prove that the former settlement record was incorrect, if he wished it altered; and now to turn the scale, when only a few months of the twelve years remained, as Mr. Prinsep proposed, and throw on the tenant the burthen of proving that the same record was correct would, it appeared to him, be very unfair to the tenant. He certainly thought this twelve years' limitation rule ought to be repealed altogether; but such a repeal ought to be made the subject of separate legislation, as the rule applied to many other matters besides tenants' rights of occupancy. Under the circumstances he had stated, however, he could not conceive anything more unfair towards the tenants than Mr. Prinsep's plan would be, if he understood it aright. When tenants, who were registered at a former settlement as having rights of occupancy, were now summarily declared not to have such right—if they had no direct quarrels with their land-owner, and no present expectation of being turned out of their lands, as was doubtless the case with the great majority of them—they might be quite sure that they never would, nor could it be reasonably expected that they should, go into the Civil Courts within a year at the present very high cost of suits, in the hope of having the settlement awards against them set aside, especially when, in most cases, Mr. Prinsep had taken away all motive for immediate action on the part of the tenants, by requiring the land-owners to give them leases for periods generally extending much beyond the period of one year, or even three years, within whichever period it might be proposed that the tenants must bring regular suits if they wished the settlement awards to be set aside. Mr. Prinsep was doubtless entitled to credit for insisting on the recognition of all rights claimed by the land-owners, which had hitherto from mistaken notions not been recognized; but in that plan he seemed to MR. BRANDRETH to go into the other extreme of being unjust to the tenants.

The third Part of the Bill related to rent. It would be seen, with regard to the enhancement of rent, that, by section 8 of the Bill, the rent was not to be enhanced beyond certain limits there laid down.

These limits were no doubt somewhat arbitrary; but unless some limits were fixed, the rights of occupancy that had been provided for in the former part of the Bill might have no meaning. The rent might be enhanced to within twenty-five per cent. of the rack-rent of the land, if the tenant had paid no rent hitherto to the land-owner, or paid none previously to the regular settlement: it might be enhanced to within fifteen per cent. of the rack-rent if the land-owner previously enjoyed any share of the rent. It might be asked why, if the so-called land-owners got no share formerly in the rent of the land cultivated by the so-called tenants, the land-owners were now held to be entitled to a share in the rent? and he would give this explanation of the matter. In those parts of the country where the land-owners got no share in the rent, the reason of this was that the Sikh Government took the whole net produce of the land from every cultivator, whether proprietary or non-proprietary, and thus left nothing which the land-owner could take; and that, in the first instance, when the country became subject to the British Government, no distinction was made between land-owner and tenant, as regarded the matter of assessment, where none had existed before: nor did the land-owners themselves, so far as he was aware, make any claim, in the early periods of our Rule, to rent under these circumstances from the tenants. The British Government only professed to take half the net produce of the land as land-revenue, and therefore, afterwards, it came to be considered, and he had no doubt justly considered, that these cultivators, who admitted themselves to be only tenants, who entered into no engagement with the Government for the payment of the land-revenue, who had no concern with the management of the village, and who had no transferable property in the land cultivated by them, ought not to be allowed to appropriate the whole of the remaining portion of the net produce, but that some share in this portion should be given to the acknowledged land-owners. The maximum proportion of the net produce claimable from this class of tenants, however, had been fixed at ten per cent. less than the maximum claimable from other tenants, who had been in the habit of always paying rent at a higher rate than that of the land-revenue. All other distinctions which it might be necessary to draw had been left to the discretion of the Courts in cases of dispute; nor was it, he thought, a discretion which they would find any difficulty in exercising. After a good deal of experience in such matters, he should say that the main points of disagreement between the land-owner and tenant were that the tenant objected to being turned out of his holding, and that the land-owner, if he had been in the habit of taking his rent in kind, objected to having that rent converted into a money rent; but it was a matter of comparative indifference to the tenant whether he had to pay a little more or a little less rent, especially if it was a money rent. Some hundreds of rent-claims, he understood, had been settled with the utmost ease, and to the mutual satisfaction of the parties, by the settlement officers employed under Mr. Prinsep's orders. It had been provided further on, in section 13, that no commutation of rent in kind into rent in money should in future take place without the consent of the land-owner. Such commutations had ceased to be made, he believed, for some years; but they had taken place to a considerable extent during the early part of our administration of the Panjáb. These unquestionably were the cause of much ill-feeling, and in many cases utterly destroyed that common interest and kindly relation which formerly subsisted between land-owners and tenants. This was another instance of the evil produced by too closely following what was done in the North-Western Provinces, without sufficiently considering whether it would suit the Panjáb. The present Lieutenant Governor of the Panjáb he believed—than whom no one probably knew better what the general feeling of the country was in regard to such matters,—entirely disapproved of any compulsory alteration in the mode of paying rent. This payment in kind, or *ádhá-dána* system as it was often called, from the gross produce being equally divided between the land-owner and tenant, appeared to correspond both in name and nature to the metayer system of Italy and some other European countries. Whether the metayer of Italy could claim of right a conversion of his produce into a cash rent, he was not aware, but he believed there was hardly any difference of opinion now in the Panjáb that such conversion should not be allowed merely on the application of the tenant against the wishes of the land-owner.

The few next sections in the Bill, included under Part IV, treated of ejectment, abandonment, relinquishment and sub-leases, but he did not think he need detain the Council by any remarks on these sections, as their purport was perhaps sufficiently obvious without explanation.

The fifth Part of the Bill related to certain disabilities which might be removed by payment of compensation. There were, no doubt, some novelties in the way of legislation in this part of the Bill. The 26th section, giving the land-owner the power to appropriate the land of any tenant having a right of occupancy, if the land in his own possession was not sufficient for the support both of himself and his household, had been adopted at the suggestion of the Lahore Committee. He had adopted their suggestion with some hesitation. It might be asked why, if after all the facilities which had been given to the land-owner by a former part of this Bill for disproving the right of occupancy claimed by the tenant, the land-owner was unable to disprove it and the tenant's right of occupancy was fully recognized—why, under such circumstances, should the tenant be turned out of his holding? As regarded the market-price of the land, which it was proposed that the tenant should receive, it might be said that sales of land in most parts of the country were so very uncommon, and the pecuniary value of land was so little understood, that the market-price would be no equivalent for what the land was worth to the tenant. The Committee, however, thought that there ought to be some such provision as that made in this section. The Native members of the Committee in particular were unanimously in favour of such a provision. They maintained, he remembered, that it was quite opposed to the sense of the country, and to all their ideas of right that, when the land had become so sub-divided that there was no longer room for both land-owners and tenants to cultivate, the land-owners to whom the land belonged should have to go into perpetual exile, while the tenants remained in possession. That was a result, they thought, that ought never to be permitted; and though the tenants might have some right of occupancy, which ought not to be interfered with unless upon such an urgent necessity as that of the land cultivated by the land-owners themselves not being sufficient for their support, yet, when such a necessity was shown, the tenants would be more than sufficiently compensated for having to give up their land if its market-value were paid to them.

The next section, 27, regarding the right of tenants to alienate, contained a provision intended more especially for the benefit of the tenant. The tenant might have hitherto paid no rent other than the Government revenue, his interest in the land cultivated by him might be much greater than that of the so-called land-owner, yet by existing custom he was so bound to the land that, whatever his necessity might be, he had no right to transfer it to another; his simple right was to till his field himself, and if he attempted to do anything else, his right of occupancy ceased. By this section, under certain circumstances, if there was no immediate prospect of the land lapsing to the land-owner, the tenant would be allowed to alienate on payment of ten per cent. of the value to the land-owner.

The effect of the two sections of which he had last been speaking might be in some slight degree to diminish the evil of the excessive sub-division of land which had already taken place in many villages, and which was continually increasing under the peaceful rule of the British Government. Sub-divisions could not take place to the same extent under the Sikh administration, for the simple reason that so much smaller a share of the produce was left to the cultivators than they enjoyed under our lighter assessments; but it was evident that the people might become quite as poor by too minute sub-division under light assessments, as they would under heavy assessment, if the land were not so minutely sub-divided. Some of their settlement officers, in their reports, had recently remarked on the pressure of the assessment caused by there being too many mouths to feed, and from the land not being sufficient to support the cultivators in comfort. A land-owner had no power whatever, under existing law, to restrict the sub-division of an ancestral estate after his death among his heirs-at-law, however numerous they might be. A few years ago the holders of jágírs, or large revenue-free estates agreed, he believed, very generally to a proposal of

the Supreme Government that such estates should devolve upon the eldest son only. He had reason for thinking that, in some parts of the country, the land-owners would readily agree to any reasonable proposal for preventing future excessive sub-division in small revenue-paying estates. He should like to see power given to the Lieutenant Governor to restrict further sub-division in any village where the properties were already too small, and where he considered that such restrictions would not be opposed to the feelings of the people. A provision to that effect, however, would be beyond the scope of the present Bill, in which he professed to deal with the relations of land-owners and tenants towards each other.

The 28th section of the Bill allowed the tenant with a right of occupancy to plant and cut down trees, on agreeing to pay reasonable compensation to the land-owner. A tenant who paid in money was at liberty to sow what crops he pleased on his land; but a tree, according to the Panjáb Revenue Manual, which he believed correctly described the existing custom in many parts of the country, he could not cut down unless he required it for domestic use. He had consequently no inducement to plant trees, and considering the scarcity and increasing price of wood in many parts of the country, it certainly seemed desirable that he should be able to get rid of this disability on payment of compensation to the land-owner.

The sixth Part of the Bill treated of compensation for tenants' improvements. The clear and comprehensive description of the word "improvements" in section 33 had been adopted from the Oudh Bill. That Bill further, it appeared, allowed the tenant to make any improvement he pleased without reference to the landlord. Such a provision, however, would be opposed to the relation in this matter in which the tenant was considered to stand with reference to the land-owner in the Panjáb. It had therefore been provided in this Bill that the tenant-at-will should not receive compensation for improvements, unless they had been made with the permission of the land-owner; nor should the tenant having a right of occupancy, unless the improvements had been made, either with the permission of the land-owner, or unless the tenant had first given the land-owner the option of making them.

He had now noticed all the provisions of the Bill which appeared to him more especially to require explanation. He might have overlooked some matters which might provoke criticism; but he had no doubt the Council would think that he had said quite enough for one occasion, even if he had not already taxed its patience too far, and that all minor details at least had much better be dealt with by the Select Committee, should he obtain permission to refer this Bill for that purpose. He had prepared this Bill to the best of his present knowledge, but he did not in the least bind himself to defend every line of it to the last. He was quite open to advice on the subject, and would gladly adopt any good suggestions for the improvement of the Bill with which he might be favoured. The Settlement Commissioner, Mr. Prinsep, had promised some more papers; Mr. Roberts, the Financial Commissioner, was writing a report; above all, the Lieutenant Governor, Sir Donald McLeod, had not yet expressed his views upon the Bill. No one knew more about the Panjáb than its present Lieutenant Governor, and he would doubtless direct attention to those matters in respect of which the Bill might require amendment. If MR. BRANDRETH had waited until the Lieutenant Governor had seen his proposals, he might have produced a better Bill in the first instance; but then he should not have been able to publish it in sufficient time before the conclusion of this session for its being well considered by the many experienced officers in the Panjáb, from some of whom he hoped to receive valuable suggestions. He would not think of asking the Council to pass the Bill until he learned the views of the Lieutenant Governor with regard to it, nor until he had seen the reports promised by Mr. Roberts and Mr. Prinsep, nor until the Bill had been published for a sufficient time to allow all those who were interested in the subject treated of to express their opinions. He trusted the Council would now allow this Bill to be referred to a Select Committee.

HIS HONOUR THE LIEUTENANT GOVERNOR said that, in the absence of all the papers on the subject of this Bill—both those containing the correspondence which had already taken place in the Panjáb, and those which were ex-

pected to be received—it was clear that the Council was not in a position to form any accurate opinion in regard to the Bill which it was now introduced. Some of the provisions of the Bill were, he thought, open to question; and there was one, especially, regarding which he should like to receive an explanation from the Hon'ble Mover. His Honour understood the Bill to be founded practically on the admission that mistakes had been made and wrong done on the occasion of the original settlement in the Panjáb; but that it was considered—looking to all the circumstances of the case, to the fact that tenants had enjoyed rights which were so erroneously bestowed on them now for a long series of years, and also, as stated by Mr. Brandreth, that, to a certain extent, land-owners were themselves remiss at that time in following up their claims,—that it was on the whole fair that the onus of proof should now be put on land-owners to show that tenants who were in the enjoyment of rights ought not to continue to enjoy them. That was the principle on which His Honour understood the fifth section to be based. But, after that, there came the sixth section, which appeared to him to be somewhat strange. After saying that every tenant whose name appeared on the records of a regular settlement sanctioned by the Local Government, as having a right of occupancy in land which he had continuously occupied from the date of entering his name in such settlement, should be presumed to have a right of occupancy in the land so occupied, section 6 went on to say that any tenant who was not recorded as having a right of occupancy should, if there was reason for believing that he would have been so recorded if he had preferred his claim at the settlement, have the same rights and be subject to the same liabilities as other tenants who were recorded in the same settlement as having rights of occupancy. That struck His Honour at first sight as a strange provision; because the Bill, as he understood it, starting with the admission that such rights were in many instances wrongly given by the settlement officers, provided in section 6 that any tenants who had not been recorded as having rights of occupancy, but who, if they had claimed such rights at the time of settlement, would have been so recorded under the erroneous view which then prevailed, should now be considered to have been recorded as possessing such rights. His Honour could not understand the justice of a provision of that sort. It would require careful consideration before the Bill was passed.

Section 12 appeared to have been taken from the Oudh Bill, and provided that, in an ordinary suit for arrears of rent, the Court might allow a diminution of rent under certain circumstances; as, for instance, if the tenant could show that the produce of the land had been diminished by drought or hail or other calamity beyond the control of the tenant. The Court might then make a decree for arrears, with such remission as it might think equitable. His Honour could not help doubting whether a provision of that sort was suited to an every-day transaction between a landlord and his tenant. Such a provision would, he thought, lead to much litigation, and it would also be very difficult the Courts to decide whether a tenant had suffered from drought, hail, or other calamity. His Honour could understand a provision of that sort be in suitable to an extraordinary occasion, such as the famine in Orissa, when Government had, to a great extent, remitted the revenue on the condition and whi landlords should themselves remit the rents of their tenants. But it incre seemed to His Honour doubtful whether a provision of that sort was applicable to ordinary times.

The Hon'ble Major General Sir H. M. Durand said that, from the very immatured manner in which this Bill was introduced by its Hon'ble Mover, Mr. Brandreth, he wished it to be distinctly understood that his assent to its introduction in no way pledged him to support the Bill. The principles of a Bill were usually considered to be accepted when it was referred to a Committee; but in this instance his Hon'ble friend had brought the Bill before the Council with an avowal that he awaited reports from the Lieutenant Governor of the Panjáb, from Mr. Roberts, Mr. Prinsep, and other functionaries, whose opinions on the Bill were more or less indispensable. That was an incomplete and somewhat unusual way of introducing a Bill of such importance; especially as there were many details in it which were

open to much question and discussion. Sir H. Durand would avoid now entering upon a consideration of various points which demanded attention, because, at the present stage, in which Mr. Brandreth merely launched the Bill, in a sort of tentative way, to court ventilation of the subject and general criticism from the Panjáb and elsewhere, it was desirable to await fuller information, and he guarded himself against being in any degree pledged to the various principles involved in the Bill. Therefore, until they were in possession of what the Hon'ble Mover himself awaited the reception of, and until discussion could be based on the deliberate opinions of the functionaries to whom he had referred, Sir H. Durand held himself entirely free from any implied pledge or concurrence with the principles or details of the Bill by a simple assent to its introduction.

The Hon'ble Sir William Muir was disappointed to learn, from what had fallen from his Hon'ble friend the Mover of this Bill, that it had not yet received the sanction or approval of the Panjáb Government. He freely admitted that Mr. Brandreth himself was every way qualified by experience and acquaintance with the subject to take charge of the Bill; but it seemed to him that it was the province of the Local Government to originate such a measure. For the merits of the proposed law depended to a very great extent on points of local usage and right, of local history and administration, which were familiar to those at the head of the Province, but must be imperfectly known to this Council. Further, it appeared to him to be an advantage that the responsibility of measures of this kind should as far as possible be thrown upon the Local Government. It was hardly possible for this Council to take the initiative in special enactments depending so entirely on the peculiar habits and circumstances of distant provinces. He therefore thought that this belonged to a class of measures for which local legislation was specially suitable; or, if the Local Government did not possess that power, then at the least that the Bill should be promoted by the Lieutenant Governor himself. He might notice another peculiarity on the present occasion which rendered this the more necessary; the subject of the Bill was one on which extreme opinions were liable to be held on both sides, and in point of fact extreme opinions, as might have been expected, were maintained on both sides in the Panjáb. Those of his friend Mr. Edward Prinsep, the Settlement Commissioner, had been alluded to; and while he had a very high estimation of that officer's zeal and ability, it must be admitted that his views on the present topic had an extreme tinge. As already stated by Mr. Brandreth, Colonel Lake had found, on looking to the history, that far greater interest and intensity of feeling were displayed by the officers of Government on this matter than by the people themselves. These, as elsewhere, were indifferent on the subject; and, so long as their present rights were not actually touched by ejectment or other immediate ground of complaint, were content. Now, as had been explained by Mr. Brandreth, on the enquiries and measures of Mr. Prinsep, which had for their object a radical change in the former settlement, the present position of the ryots had been secured by leases which would prevent their being ousted for some time to come. There was a danger, therefore, that officers holding one class of views should assume an absence of complaint, really owing to indifference, to be a confirmation of the equity and justice of their principles. A danger of this kind being incident to enquiries prosecuted by officers holding decided views on either class of opinions on the present question, seemed to him an additional reason why the Government should have interposed its authority as moderator, and itself laid down the principles to be followed, and proposed such legislation as might be necessary.

The history of the rights in question was peculiar. Before our occupation of the Panjáb, the respective positions of the proprietor and the tenant were vague and unsettled. The former seemed to have possessed no such thing as an absolute right of property in our sense of the term: he was liable to constant interference. And so also with the ryot: he had no very defined right; but in point of fact he was rarely interfered with, and the Committee referred to by Mr. Brandreth had given it as their opinion that, if now declared to be tenants-at-will, this class would be absolutely worse off than they were under the Sikh Government. Then, again, there were large classes of cultivators, between whom and the proprietors it was difficult to draw any broad practical

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distinction: the position and rights of the one seemed to merge very much into those of the other; for the cultivator paid no rent in our sense of the word but only the share of the revenue demand of Government which fell upon his holding; his privileges and profits being in this respect very much the same as those of the proprietors. Now this class had special claims on our consideration.

Such being the vague and undefined position of the interests and rights in the soil, our first settlement went far to fix and to create a title in the land. Its effect was to substitute for a vague and uncertain position a definite and legal right. The action of the administration and of the Courts of law during the last fifteen or twenty years had been also to strengthen the system of rights so recognized, and to create a just expectation of their permanence.

Such being the case, he fully approved the principle of this Bill, which took that settlement as the basis of rights in the Panjáb, but at the same time afforded fair opportunity of remedying any patent injustice which might have been committed. He did not, as his Hon'ble friend the Lieutenant Governor, read the Bill as based on the assumption that the original settlement was founded on a great misconception, which it was the object of the Bill to remedy. On the contrary, he looked on the Bill as establishing and confirming all rights recognized by the settlement, but with the reserve of power to question the decisions of that settlement where shown to have been clearly opposed to any well-formed usage or right. The settlement might have been right, or it might have been wrong, in its general principles and assumptions; that was not the question. The question was whether it did not supervene upon a vague and uncertain state of things, and whether, so coming and having been so long enforced as the universal standard of landed titles, it did not supply a basis of right which should now be supported, excepting where in individual cases it might be shown to have done injustice.

With these general remarks, SIR WILLIAM MUIR would now beg permission to make some observations on certain provisions in the Bill. As Sir H. Durand had said, the details of the Bill would be the subject for future enquiry; but at the same time he felt that the observations made in this Council would go forth to those who would have to consider the details; and he felt it therefore incumbent on him to state his opinion on certain points, some of which were, it was true, points of detail, but still detail founded on important principle.

The first point he would call attention to was section 4, which provided for a right of occupancy in favour of ex-proprietors who had lost their proprietary right otherwise than by forfeiture to Government. He approved the general principle here laid down, but he was not sure of the exact bearing of the words "forfeiture to Government." Would it cover the case of purchase by Government for arrears of revenue? In other parts of the country, the right of occupancy was not extinguished by sale for arrears of revenue; but it was extinguished by the sale of the rights and interests of a proprietor in execution of a decree. Now, the term here used would permit of the maintenance of the occupancy-right where possession was continued after private sale or sale by the Courts. It was true that sale under decree was not a process at present in vogue in the Panjáb, but they must look to the time when the practice there would be assimilated with that in other parts of the country. He did not at all object to the principle of maintaining the occupancy-right after sale under decree; for it might be held that what was sold was simply the proprietary right, and in point of fact the ex-proprietor was generally allowed to continue as a cultivator. But there was something to be said on both sides; and as the principle would be to some extent different from what was followed elsewhere, it was a point which should receive careful consideration.

In the first part of the fifth section, which recognized the right of occupancy where recorded at the original settlement, after what he had submitted on the general principle of the Bill, he need not say he fully concurred with the provisions for rebutment reserved to the proprietor. The second test of occupancy for twelve years antecedent to 1849, *viz.*, up to 1837, or more than thirty years ago, it would be almost beyond the power of any ryot, with the imperfect

records existing under Sikh Rule, to prove, and he thought that this provision would be practically nugatory.

The grounds of rebutment seemed to him on the whole to be fair enough; but the adverse test in the third clause, namely, that tenants of the same class had been ordinarily ejected at will, might be difficult to reduce to a fixed and consistent rule. Of course isolated cases of ejectment, the mere occasional exercise of arbitrary power, if not in consonance with the sense of the people, would hardly constitute an adverse usage. He was not prepared to suggest anything more precise; but it was for consideration whether some definite rule could not be framed.

In the "Explanation," it was provided that voluntary exchange of land should not vitiate the ryot's title. It might be questioned whether the word "voluntary" did not bring an unnecessary element into the question. The fact of lands having been given in exchange formed in itself a *primâ facie* presumption that the exchange was made in satisfaction of some title or right, whether they were voluntarily accepted or not.

To the principle involved in section 6, after what he (SIR WILLIAM MUIR) had said on the Bill generally, he need not add that he did not share in the objection raised by the Lieutenant Governor of Bengal. If a cultivator could prove that at the original settlement he ought to have been recorded as having a right of occupancy, but for any reason was not so recorded, it was fair in theory that he should now be allowed to assert his position, subject to rebutment on the grounds indicated in section 5. But he agreed with the Lieutenant Governor that the section was not very clearly expressed. His chief objection to the provision was that it would be practically inoperative. It would be almost impossible now to go back to the old state of things existing at the original settlement, and say what would have been the decision then. If it could be done, of course it was right that the record should be so amended. But practically he did not think that they could arrive at any satisfactory result by the attempt.

He now came to the part of the Bill connected with enhancement of rent. The first case, that relating to ordinary occupancy ryots, provided that the rent should not be raised above eighty-five per cent. of the net produce. It did not say that in any cases the enhancement should be less, and he concluded therefore that the rents of all such ryots could be raised to within fifteen per cent. of such full standard. He did not object to this: it was to the standard itself of "net produce" that he took exception. But much of his objection had been anticipated by the Mover of the Bill having in his speech used the term "rack-rent" as synonymous. Now he (SIR WILLIAM MUIR) took the word "net produce" to mean that portion of the gross produce which remained after deducting therefrom the wages of labour, profit of capital, and other such charges. But it appeared to him that, if this were allowed, it would be going on an entirely wrong estimate of the nature of rent, for rent was a thing which adjusted itself on a great variety of considerations between the owner and the occupant. The only safe and just standard was therefore the rent actually paid by occupants at will for similar lands in the neighbourhood, with any percentage of reduction that might be thought right in recognition of the privileged nature of the tenure.

The second case provided that, for those occupants who had hitherto paid no more than their share of the revenue demand of Government, the rent should not exceed seventy-five per cent. of the net produce; and, with the same reservation, he approved the principle. These might be looked on as having a sort of quasi-proprietary claim, and it seemed fair that they should be allowed to continue in the enjoyment of a larger share of the profits than ordinary occupancy ryots; the arrangement being in fact that, of the standard rack-rent, the privileged occupant should have twenty-five per cent., and the proprietor twenty-five per cent., the remainder going to Government. But if this were enacted, care should be taken that the benefit was not conferred on those who had no proper title to it; and he was afraid that, as the provision now ran, it might include others. It was not sufficient that, before the institution of suit, the occupant

had not paid at a higher rate than the land-revenue, for that might have been merely as a matter of favour, and not of right or in pursuance of a recognized usage. He thought that the ryots entitled to the privilege should be more carefully defined so as not to go beyond the class of tenants fairly entitled to it. Referring now to section 9, it was proposed in the third clause to enact that no enhancement should take place within three years of a decree, unless, among other reasons, on account of improvements made at the sole expense of the land-owner. If the improvement were made at the sole cost of the cultivator, it was presumed that the entire enhancement of value would be enjoyed by him; and this was the principle followed elsewhere. But SIR WILLIAM MUIR was inclined to think that they had hitherto gone on a wrong principle in not recognizing the right of the proprietor to share in the enhanced value of his land, even if the improvements had not been effected at his cost. It was the improvable nature of the land which had rendered the work of improvement possible, and the proprietor had an interest on that improvable element as well as the ryot. Of course, if the improvement were effected solely at his cost, the entire enhancement of value should go to the proprietor, with such deduction as might seem adequate for increased labour, risk or responsibility on the cultivator's part. But it did not follow that the converse was equally true, and he should be glad to see the point farther considered. If the proprietor were allowed to participate in some degree in the fruit of improvements, however effected, it would impart to him an interest in permitting, and even stimulating, the ryots to make improvements, and in aiding in a variety of ways, such as allowing the use of tillage materials, which might not be reducible to a money estimate, but yet might be highly important to the ryot. Whereas, if he were held to have no share or interest whatever in improvements not effected by himself, it tended to make him obstructive, and throw hindrances on the ryot's path, which he could do in a thousand ways to the great detriment of the occupant.

The 13th section related to commutation of rents in kind. Rents in kind belonging to a backward state of society, it was quite right to provide that they should not be reverted to where money rents were already paid, without the consent both of the landlord and the tenant. He was not so certain of the equity of the first part of the section, which enacted that rent in kind should not be commuted into rent in money without the consent of the landlord. Looking to the great advantages of money rents under ordinary circumstances, it might have been worthy of consideration whether commutation into money might not have been enforced at the instance of either party, had the feeling against such a course not been so strong in the Panjáb as was represented by Mr. Brandreth. There were, moreover, particular localities where the crops were very uncertain, or where, as in jungle lands, they were exposed to ravages of wild beasts, or other causes of great fluctuation; and under these circumstances no doubt rents in kind where peculiarly suitable. Care should be taken specially to exempt those from any pressure in the direction of commutation into money; and this might perhaps be done by reserving a power of exception to the Executive Government.

Passing on to the chapter on ejectment, it was provided, under section 17, that tenants-at-will should receive a notice of the landlord's intention to eject on or before the first of May; but no length of notice was stated. By section 19, a ryot might be ejected any time between first May and fifteenth June. Apparently, therefore, notice might be served on the first May, and ejectment be carried out immediately after. Now it was important that an ample term should be provided, say of a couple of months before the opening of the new agricultural season, to admit of the ryots making arrangements for a holding elsewhere.

Similarly, under section 23, the proprietor should have ample notice of the ryot's intention to quit, in order that he might make timely arrangements for the cultivation of the holding about to be abandoned: and he (SIR WILLIAM MUIR) was not sure that the fifteenth of May was early enough for this purpose. He would also observe that the section provided for the tenant "continuing liable for the rent of the land occupied by him;" now it was not for land occupied, but for land relinquished, that the tenant should be held liable unless he gave timely notice to the landlord.

On the subject of sub-leases, he would remark that whatever was in accordance with the custom of the country in this respect should be legalized. In section 25, it was laid down that, notwithstanding the right of the cultivator to sub-let, if for three years he received no portion of the produce, his right was forfeited. Now, if this was in conformity with the usage, it was not to be objected to. But otherwise, it might occasion hardship and injustice, where, for special reasons, the ryot might be forced for a time, as, for example, by going on military or civil duty or other such cause, to absent himself, and commit his fields to the care of another for a longer period.

He came now to the provision in the 26th section, that if a landlord should prove that the quantity of land in his possession was insufficient for the support of his household, he could oust a tenant on payment of the market value of so much land as he required. He presumed that this meant that the proprietor's own holding and the rents receivable from his ryots were both insufficient for his support, which would imply a state of destitution on the proprietor's part hardly compatible with the idea of his having capital to buy up the ryot's holding. As to the provision itself, it was a very novel one, and its embodiment in the law could only be justified on its being clearly the existing practice. The main issue, namely, the sufficiency of a share in a village for the support of a family, was vague, and involved considerations which it would be difficult either to prove or disprove. Moreover, it might work harshly. For example, it would apply to the class of quasi-proprietors, now to be fixed as occupant ryots with special privileges. These, in common with all other ryots, would be placed in a very insecure position, and might be ousted under conditions difficult to anticipate. The "market value" was also an unsuitable term under present circumstances. For, hitherto, a ryot's tenure had not in most parts of the country been saleable; and it therefore had no market-value.

The next section (27), it was true, provided for the right of alienation on the part of the ryot. This was a new provision; but he did not think it unfair or unjust, if it were not inconsistent with the state of feeling among the people, and their notions as to their own rights. Otherwise, he would not force such a provision upon them. There was certainly no harm in allowing a transferable right to grow up in the ryot, if the proprietor did not object or if he silently acquiesced; any provision of law which should permit of this taking place would be unobjectionable.

Section 28 gave power to the ryot to cut down timber under certain circumstances. SIR WILLIAM MUIR was not sure that this was not an unjust infringement of the right of the proprietor. If the custom of the Panjáb was against the exercise of such a power, he did not think that any sufficient case had been made out for now conferring it.

He came lastly to the sixth chapter, on compensation for improvements. Section 29 recognized the tenant's right to effect improvements if not prohibited by the proprietor; and this he thought sufficient. The following section proposed the novel condition, that any occupancy ryot might call upon his landlord to make an improvement, or permit him to make it, or otherwise to go into Court for permission. This seemed to SIR WILLIAM MUIR quite unnecessary. The provision in the previous section was quite enough. It was for the proprietor's interest that improvements should be made, at least it would be so if the principle he had before advocated, namely, the right of the proprietor to share in the benefits of an improvement, were admitted. And that would be quite a sufficient motive for his not interfering with the ryot, if indeed it did not lead him actively to assist.

In section 31 it was laid down that tenants, if ejected, should receive compensation for improvements effected by them within the last twenty years. This limitation of twenty years appeared wrong to him in principle. A ryot might have sunk a costly well, expecting to have a permanent return for the investment of his capital. It appeared wrong in such a case to fix any limit of time. Cultivators should be compensated for all unexhausted improvements, for which they had not already received a full equivalent. It should be left to the Courts to determine on the merits of each case what was an unexhausted and uncompensated improvement, without arbitrarily laying down a period.

In the definition of improvements perhaps "fencing" and "enclosing" might with advantage be added.

SIR WILLIAM MUIR apologized for having detained the Council so long. But the Bill was one that closely affected the largest and most important class of an extensive Province in their dearest rights, and he felt bound, therefore, to give his opinion on the leading provisions of a measure which would have so great an influence upon their well-being.

The Hon'ble MR. TAYLOR said that His Hon'ble friends Sir H. Durand and Sir William Muir had anticipated much that he had to say in regard to the unusual and imperfect form in which this Bill had been introduced. As to the general principle of the Bill, so far as it recognised the existing status of occupancy-rights, he entirely concurred with Sir William Muir, and he also agreed in many of his remarks on the several sections of the Bill. But it seemed to MR. TAYLOR that his Hon'ble friend Mr. Brandreth had disarmed any close criticism of details at this stage of his Bill, by the proposal to publish it for a period sufficient to admit of their receiving opinions, and a judgment on its merits, from the most experienced officers of the Panjáb before it went to Committee. When moving for leave to introduce the Bill, his Hon'ble friend stated that most of its provisions had either been approved or suggested by a Committee appointed to consider the question of tenant-right in the Panjáb; but beyond this statement there was nothing before them to show that his opinions were shared by the other authorities of the Province he represented, or that he did not in fact stand alone in the views he had expressed. He (MR. TAYLOR) had heard indeed from several quarters during a recent visit to the Panjáb, and His Excellency the President and his colleagues in the Executive Council would remember, in support of the fact, the voluminous proceedings on the subject which were under discussion a year and a half ago, that there were very material differences of opinion on this question of tenant-right among those who were most competent to judge; and he believed he was right when he said that those differences were by no means reconciled in the Lahore Committee to which his Hon'ble friend had alluded, and of which he was President. It might no doubt be admitted, *primâ facie*, that what was good for the North-Western Provinces and for Oudh, might also be good for the Panjáb; but Mr. Brandreth had himself told them that the general circumstances of the Panjáb were very different, and to meet these differences, he had introduced into the present Bill provisions which were at variance in some material respects with those which had been made for the other Provinces. He had avoided, for instance, what was held to have been the mistake of Act X of 1859, giving rights of occupancy to tenants who had cultivated for a certain arbitrarily fixed period: but there were other points and other provisions of the Bill which, when the circumstances of the Panjáb were considered, might be equally open to objection. Without, however, entering into these details, the question which he should be inclined to ask was, whether the Panjáb Government itself, and the leading administrators of the Province, were satisfied that any such measure was required? Had it been carefully ascertained and established beyond a doubt that legislation in this direction was really wanted? Had Native opinion been appealed to in a matter upon which the people, through their representative men, were so eminently qualified to judge for themselves? And, again, he would ask, was this Bill simply declaratory of well-known existing rights, or did it, in any of its sections, create new rights which the people neither appreciated nor desired; or, on the other hand, destroy old rights which were valued and cherished by any section of the community? He must repeat what he had urged in somewhat similar terms elsewhere on a former occasion. He contended that the Government were right to legislate for the general good of the people even in matters affecting private rights; but such legislation ought, in his opinion, to be carefully directed to clear up whatever was doubtful in the existing law or definition of rights, to remedy needless restrictions upon real and substantial interests in land, in view to their development for the public good, and to commute and settle for ever all dormant and mischievous claims. But to create new kinds of tenures, and to confer new

rights, irrespective of the existing state of things, without consulting the wishes of the people and satisfying themselves that action was really wanted, would be a measure of legislation both unsound in theory and dangerous as a precedent.

His Excellency THE COMMANDER-IN-CHIEF said that, with the present amount of information before the Council, it appeared to him extremely doubtful whether the measure should be allowed to go into Committee. Sir Henry Durand had stated that he would not pledge himself to any of the principles of the Bill, and considered the introduction of it merely a tentative measure; Mr. Taylor had great doubts whether there should at present be any legislation at all; and although Sir William Muir appeared to be in favour of legislating, still he seemed to be actuated by some of the considerations brought forward by Mr. Taylor, and to think that the Council had not before them sufficient information, and that the Bill should have been introduced with the authority of the Local Government. Without attempting to give any opinion on the Bill, or the various principles it embodied, it seemed to HIS EXCELLENCY that they were not as yet in a position to take up the Bill, or consider it so that the results of their deliberation would be of any use in guiding the Committee to which it was proposed to be referred. As he understood the constitution and practice of the Council, if the Bill were so referred, the Committee would hold that the principle—or rather principles, for there were many—of the Bill had received a general sanction from the Council; but if they referred the Bill to a Select Committee with the intention of afterwards throwing it out, or of altering it altogether in principle, it seemed to HIS EXCELLENCY that such a course was not suited to the dignity of the Council. He would therefore wish that the consideration of the Bill should be deferred till they were favoured with the reports which had been promised by Mr. Brandreth, and then they would be better able to judge of the propriety of proceeding with it according to form.

The Hon'ble MR. COCKERELL said he shared fully the general impression set forth in the speeches of the Hon'ble Members who had addressed the Council, as to the insufficiency of the information upon which they were called upon to assent to the principle of a Bill which had for its object the introduction of most important changes in the relations of landlord and tenant in the Panjáb, and he concurred in the conclusion expressed by the last speaker (His Excellency the Commander-in-Chief) as to the doubtful expediency of assenting to a Bill, the principles of which they were not in a position to affirm, being referred to a Select Committee.

The proposed measure would seem to have been brought before the Council with unnecessary precipitancy. It was well known that some of the most important provisions of the Bill had for some time past been the subject of much discussion in the Panjáb, yet not a single paper had, up to the present time, been laid before the Council, to show how far the conclusions upon which the Bill was founded were in accord with the views of those officers whose local experience entitled their opinion on the very difficult question of the relative rights of landlord and tenant to the greatest weight, nor in what way and to what extent the existing relations between those classes in the Panjáb called for the remedy of special legislation.

The provisions of this Bill which, in the absence of further information on the subject appeared to be most open to objection, were contained in Part II.

They purported to create a presumption of the existence of rights of occupancy in favour of a tenant who, having been himself the proprietor of the land occupied by him, had lost his proprietary interest in, but retained his occupancy of, the land continuously, or of a tenant whose right of occupancy had been recorded in the papers of a regular settlement sanctioned by Government previous to the passing of this Bill into law.

In support of these provisions, reference had been made to the somewhat analogous conditions of Act X of 1859, and the Oudh Rent Bill, which had not yet become law, in regard to rights of occupancy.

There was perhaps no provision in the Act referred to, the equitable character or expediency of which had been so much questioned, as the clause which denied the title of the landlord to re-enter upon land which he had suffered to remain in the unconditional occupancy of the tenant beyond the arbitrarily prescribed period of twelve years. Moreover, this provision of the Act was framed for application to that part of the Indian empire which had long been under our rule, and in which a more clearly defined and long established usage gave some sort of sanction to the principle which it involved; whilst, in the case of the Oudh Rent Bill, the creation or affirmation of the existence of rights of occupancy on the part of the tenant was based on the assent of the landlord; and although he ventured to doubt the equity of the recognition of the right of proprietors to fetter the interests of their posterity in this manner, in a country where the law which governed ordinary dealings with immoveable property jealously guarded the rights of the natural heir, by the restrictions which it imposed on the power of the owner for the time, in the exercise of his rights of ownership in dealing with such property; yet in that case there was a semblance of authority for the action which had been taken, such as appeared to be wholly wanting in the present case. On what considerations could it be reasonably declared that the mere fact of a quondam proprietary interest on the part of the occupier, no matter how it was originally acquired or how (save in the exceptional cases specified in the Bill) it had lapsed, enhanced the value of his subsequent tenancy interest? What security was there for the equitable declaration of the validity of a title to occupancy—and he apprehended that this proposed rule was likely to govern the vast majority of cases—resting merely upon the record of a right of occupancy in a regular settlement approved by Government? Sir W. Muir considered, for the reasons stated in his speech, if he rightly understood him, that such record did afford a trustworthy ground for the affirmation of the tenant's right; but the Hon'ble Mover of this Bill admitted that the former settlement records were in this respect of more than doubtful validity, and although he added that the revised settlements then progressing were bringing to light and rectifying the errors of the past, he would remind the Council that the Bill as it now stood by implication excluded the records of settlements not completed and sanctioned by Government ere it became law.

As against the conclusions of the Hon'ble Member above referred to (Sir W. Muir) in regard to the value of the settlement papers as the basis of rights of occupancy, he might quote the statements of an officer to whom reference had been frequently made by the Hon'ble Mover of this Bill in his introductory speech, and whose assertions and opinion in a matter of this kind, from his long practical experience of settlements in the Panjáb (he alluded to Mr. Prinsep) seemed to be entitled to the utmost consideration. With the permission of the President he would read portions of a letter addressed by this gentleman to a late Hon'ble Member of this Council upon the subject of this Bill. In regard to the provisions to which his remarks had been particularly directed, Mr. Prinsep wrote—"It comes out that there were no such proceedings as established the existing status in the record. The village accountants, when they drew up the records, filled in *merely on the period of occupancy test.* There was no enquiry, no confronting, no declaration made by the settlement officer" * * * "In Guzarat alone and north of the Chenab was there such a real enquiry" * * * "In five other districts there were no such papers showing a formal enquiry. The entries were made merely by the Patwáris" * * * As to the affirmation of these rights by decisions of the Courts, Mr. Prinsep said—"What are these decisions? 300 or 400 contested suits at most in each last settlement. Look into them, and you will find the same ruling principle, that the Courts looked to twelve years and twenty years, and nothing else, for no other reason gave the privileged status. This is a fact, and it is totally contrary to all that agrees with *our* notions of *equity, common sense, and village customs.*"

Here then was the deliberate conviction of one of the most experienced officers engaged in the administration of the territory to which this Bill applied, that the leading principle upon which it proposed to declare a right of occupancy to be vested in the tenant was unsound and inequitable.

It was stated moreover—and in the absence of the publication of any papers to prove the contrary, they were justified in accepting the statement—that this conviction was shared by several of the leading officers of the Panjáb. Such being the case, he submitted that it was incumbent on this Council to pause and await some further information on this subject ere it committed itself to the approval of the principle of those provisions of the Bill which related to the tenant's rights of occupancy by referring the Bill in its present shape to a Select Committee. For, so far as they had the means of coming to any conclusion in regard to the main condition of the declaration of a right of occupany being vested in the tenant, that status rested solely upon the test of the arbitrarily fixed period laid down in the provisions of Act X of 1859, and derived no support from the results of any careful and detailed examination of the pre-existing relations between landlord and tenant in respect of the matter in the Panjáb, by which the question of the equity of this test could be satisfactorily determined. Entertaining these objections in regard to the principle of the fundamental provisions of the Bill, it seemed unnecessary for him to comment on its details. He would only remark that the provision in section 26, by which, in certain circumstances, a right of re-entry was conceded to the landlord upon land occupied by his tenant, under conditions by which an absolute right of occupancy adverse to his landlord was declared to be vested in him, involved an apparent inconsistency of principle which was of doubtful expediency; and that the matter of section 27 seemed also to be objectionable. If a tenure in which the tenant's permanent interest was limited to a right of occupancy at an equitable rate of rent was, under the prevailing local usage, either not transferable by sale or otherwise, or transferable only with the expressed consent of the landlord, then he (MR. COCKERELL) would observe that no valid reasons had been assigned for the proposed reversal of such usage.

For the reasons which he had stated above, if the Hon'ble Mover pressed his Motion to a division, he should feel obliged to vote against the Bill going into Committee in its present shape.

The Hon'ble MR. STEUART GLADSTONE had not intended to say anything on the subject of the Bill before the Council, because he must admit that it was a subject of which he was very ignorant. He thought, however, that it was a good rule not to disturb any arrangement that had worked well, unless dissatisfaction was clearly expressed regarding it, by persons able to speak with authority, or something was otherwise shown to necessitate legislation on the point. He agreed with His Excellency the Commander-in-Chief that, at the present stage of the measure, no such cause appeared to have been shown, and that the consideration of the measure should therefore be postponed till the receipt of the reports that had been alluded to by the Hon'ble Member in charge of the Bill.

The Hon'ble MR. SHAW STEWART said that when they considered the great interest that now attached to the question of tenant-rights and property in land in Ireland, in India, and throughout many portions of Her Majesty's dominions, it would have been surprising if a measure like the Bill before them could have been introduced into any assemblage of Englishmen entrusted with legislative functions without obtaining the attention and consideration evinced by this debate. Though, like the Hon'ble gentleman who spoke last, he had come unprepared to discuss the Bill on this occasion, yet several points had been stated in debate to which he would like to refer in a few words. His Hon'ble friend, Sir William Muir, appeared to have understood the Bill to be founded on the principle of upholding the settlements made in the Panjáb fifteen or twenty years ago. Now he must confess that he had formed a different idea of the Bill, and one which agreed with that of His Honour the Lieutenant Governor. He thought all they had heard from the Hon'ble Mover showed that this Bill proceeded on the assumption that the settlements were made on erroneous principles, and was intended to offer to persons affected by those settlements an opportunity of upsetting them of which they had hitherto been deprived. Looking at the Bill in this light, he would observe that, from several years' experience in the province of Sind, whose revenue institutions and usages were not dissimilar to the Panjáb, he was able to confirm much of what his Hon'ble friend the Mover said as to the difficulty of dealing with

this question. In Sind they had many classes of tenants—some absolutely tenants-at-will, some with occupancy-rights but liable to enhancement of their rent, some with occupancy-rights and free from liability to enhancement, in fact nearly proprietors, and some with no defined rights at all. He could also confirm his Hon'ble friend's opinion as to the necessity of recording these rights at the time of settlement, and that no settlement could be really efficient or popular where this record was not made. But at the same time he must say that he had grave doubts as to the propriety of altering by force of law these settlements, which had been in force for many years, by which, as his Hon'ble friend stated, the Courts had been guided, and by which the interests of an indefinite number of persons in the Panjáb would be seriously affected. As he regarded this to be the scope and effect of the Bill, he could not, in the absence of any expression of opinion on the part of those most interested—the landlords and tenants of the Panjáb—approve of this Bill going further at present. They had had opinions read to them which led him to doubt if the people of the Panjáb themselves required any legislation; and if the forms of this Council admitted of it, he would be glad to see the question before them postponed until the reports of the Lieutenant Governor of the Panjáb and the financial officers there were laid before them.

His Honour the Lieutenant Governor would, with His Excellency the President's permission, say a few words before Mr. Brandreth made his reply. His Honour thought it very much to be regretted that the correspondence on the subject of the Bill, which had already been carried on in the Panjáb, had not been printed and communicated to the Council when the Bill itself was circulated. His Honour could not help thinking that, if that had been done, the Bill would have received the support of the Council, instead of, as was likely to happen, being altogether postponed. The two main objects of the Bill were to give landholders the opportunity of upsetting some of the rights of occupancy which were almost unanimously admitted in the Panjáb as having been established on too large a scale at the time of the first settlement. That, His Honour thought, might be said to be *the* object of the Bill; and then the opportunity was taken of defining the general rights of landlords, and of tenants having a right of occupancy. There was not the slightest doubt that some legislation on the subject was required. His Honour did not believe that any one with a sense of justice, who read the reports that Mr. Prinsep had submitted, would deny that some legislation was required to meet the cases mentioned in those reports. His Honour would therefore extremely regret that His Excellency the Commander-in-Chief's proposed motion should be carried. Every object would be gained if Mr. Brandreth would alter his Motion and refer the Bill to Committee for two months instead of six weeks, and if the Government would publish the correspondence which had lately taken place in the Panjáb, and also lay before the Committee those further reports to which he had referred, and which were expected to be received. His Honour was the more induced to press for the whole correspondence being put before the Council, because some remarks had been made with regard to Mr. Prinsep, which were likely to prejudice the Council against that gentleman. It was said, for instance, apparently as a reproach, that Mr. Prinsep was biassed by a strong personal feeling. His Honour had had the opportunity of seeing some of Mr. Prinsep's reports, and was aware that he held strong opinions. He was strongly of opinion that great injustice was done at the time of the last settlement, and this being so, surely it was no reproach that he held a strong opinion that the injustice should be remedied. If there was any reproach attaching to a strong personal opinion of right and wrong, His Honour was quite sure that it would attach more to those who, in some parts of the country, advocated with indiscriminate zeal what they considered rights of tenants as against the rights of landlords. His Honour would urge the Council to allow the Bill to go into Committee, in order that some measure might be passed which would put at rest questions that were now the subject of constant dispute, and formed an element of disturbance in the Panjáb.

The Hon'ble Sir William Muir begged the President's permission to make an explanation. The last speaker had implied that he had attributed to

Mr. Prinsep the holding of certain views in the way of "discredit and reproach;" that, in the Lieutenant Governor's opinion, being more properly attributable to the party who sought to force the opposite views throughout the country. He (Sir William Muir) emphatically disclaimed the most remote intention of anything "like discredit or reproach" being attached to Mr. Prinsep. He honoured that excellent officer, not only for holding by views which he honestly entertained, but for doing all in his power to give effect to those views. What he did say was, that this was a subject on which it was obvious that extreme opinions were held on both sides: it was no reproach to Mr. Prinsep that he did hold strongly his own views; nor did he (Sir William Muir), like the Lieutenant Governor, attribute discredit or reproach either to the one side or the other for endeavouring to give effect to those views. His argument simply was this, that opinions on the subject being liable to one-sidedness, it was the province of the Government, and was specially incumbent on it, to hold the balance, and having duly weighed all that was urged on either side, to come forward with a Bill as its own measure and on its own responsibility.

His Honour the Lieutenant Governor said that he never intended to say, nor did he suppose, that Sir W. Muir had said anything to reflect personally to the discredit of Mr. Prinsep. All His Honour meant to say was that the allusions that had been made tended to discredit the opinions of that gentleman.

The Hon'ble Mr. Brandreth said that, before adverting to particular points in the Bill itself, about which several Hon'ble Members had spoken in this debate, he wished first to advert to the supposition of his Hon'ble friend Mr. Taylor, that the provisions of this Bill were in opposition to the proposals of the Committee which assembled recently at Lahore for the purpose of considering the different matters relating to tenant-right which required legislation. He did not know where his Hon'ble friend obtained his information on this subject, but what he stated when he moved for leave to introduce the Bill, that most of its provisions had been either approved or suggested by the Lahore Committee, was substantially correct. He had there a copy of the suggestions for a Draft Bill made by the Lahore Committee, and signed by the different members, which his Hon'ble friend could compare with the present Bill if he thought proper. His Hon'ble friend, Sir W. Muir, also had concluded that this Bill had been introduced without the Lieutenant Governor of the Panjáb having expressed any opinion on the subject. When Mr. Brandreth stated that the Lieutenant Governor had not yet expressed his views upon the Bill, all he meant to say was, that a copy of the Bill as then introduced had not been seen by the Lieutenant Governor; but he was justified in stating that the Lieutenant Governor was strongly in favour of legislation on these subjects, and he trusted it would be found that many of the provisions of this Bill were in accordance with his views. He had there a letter from the Secretary to the Government of the Panjáb, dated 8th November 1867, to his address, in which he was informed, with reference to a Draft Bill which was before the Lieutenant Governor at Murree, many of the provisions of which resembled those of the present Bill, that His Honour generally approved of the provisions of that Draft Bill, but reserved to himself the right of expressing his views on the subject more fully thereafter. The Bill as it at present stood was introduced entirely on his own responsibility, though in accordance, he thought, with the justifiable supposition that he was not introducing a Bill which would be disapproved of by the Lieutenant Governor; and he informed the Council that the only reason why he had not deferred the introduction of this Bill until it had been seen by the Lieutenant Governor was that, unless he had published it at once, it did not appear to him that sufficient time would be allowed before the conclusion of the session to obtain the opinions of some of the many experienced officers in the Panjáb, which he was so anxious to obtain. He considered that he had sufficient information from the papers in his possession, added to the knowledge he had himself acquired, during several years of employment in the Panjáb, of the landed tenures in that Province, to justify his bringing in this Bill. If he had made out a sufficient case for this Bill, and if nothing conclusive or definite against the principles on which the Bill was based had been brought forth in this debate, as it appeared it had not, then he trusted that the Council would allow

the Bill to go into Committee. As regarded some of the points that had been more particularly adverted to, His Honour the Lieutenant Governor had correctly described the objects he had in view in framing the fifth section of the Bill; but as regarded the sixth section, which His Honour thought was opposed to the principles on which the former section was framed, he (MR. BRANDRETH) would explain that the names of tenants were sometimes omitted altogether from the settlement records, or else their status was erroneously described. When there were obvious and clearly demonstrable mistakes, it seemed to him necessary to provide, as had been done in this section, that tenants who were not recorded as having rights of occupancy should have the same rights as other tenants who were so recorded. His Honour also doubted the expediency of the twelfth section of the Bill allowing a remission of rent, if the produce of the land had been diminished by drought or hail or other calamity beyond the control of the tenant. If a tenant lost his whole crop by any such calamity, and were compelled to pay the whole of the rent fixed for the land, he might be utterly ruined. The Government often recognized the necessity of remitting its own demand for revenue on the land-owner when the crops had been destroyed, and it seemed desirable to give the Courts the power of allowing a similar remission between land-owner and tenant whenever there was an urgent necessity for doing so.

The next speaker, his Hon'ble friend Sir W. Muir, objected to the wording of the third clause of section 5 of the Bill, and especially to the word "ordinarily" in that clause as leaving the matter too indefinite. If the wording only was in fault, it could easily be altered. The object of the clause was to provide that, where a tenant, from seeing other tenants in his neighbourhood like himself ejected from their holdings at the sole pleasure of the land-owner, had reason for knowing that he himself was also liable to ejectment, he should be considered a mere tenant-at-will. His Hon'ble friend also objected to the word "voluntarily," used in the explanation added to the abovementioned section, with reference to the exchange of land by a tenant. That word was designedly used to make it clear that the exchange was made with the consent of the tenant; otherwise, if made without his consent, it was certainly considered that the tenant would lose his right of occupancy by the exchange. His Hon'ble friend had also objected to the term "net produce" used in the 8th section of the Bill, which he apparently considered had a different meaning from the word "rack-rent," which MR. BRANDRETH had used when alluding to this section in his opening speech. He was surprised at his Hon'ble friend having any doubts about the meaning of the word "net produce," especially as he adopted the word from an edition of the "Directions to Officers in the North-Western Provinces," edited by his Hon'ble friend himself, where the word was defined as meaning the ryot or produce rent paid by labourers raising their wages from the soil. Rent, in fact, as used by political economists, meant the same thing as net produce; but he could not use the word rent in this section as identical in meaning with net produce, because, for the special purposes of this Bill, a different and more restricted meaning had been attached to the word "rent" in the interpretation-clause of the Bill. He trusted also that his Hon'ble friend was not quite correct in his use of the term rack-rent, when he spoke of it as the rent paid by tenants in places adjacent to the land of the tenant whose rent it was proposed to enhance. With regard to the remarks made by his Hon'ble friend upon clause 3 of section 9, when he said that by this Bill no benefit was allowed to the land-owner in the increased rent yielded from improvements made by the tenant, he admitted there was some weight due to his Hon'ble friend's remarks, and that they well deserved the attentive consideration of the Select Committee to which he hoped this Bill might be referred; but it seemed to him on the whole that, if the option of making the improvements was first given to the land-owner, and he did not avail himself of it, it was not necessary to give him any share in the increased rent, obtained solely from the improvements effected by the tenant under such circumstances. Then, as to the period of twenty years which his Hon'ble friend objected to, as the rent payable by tenants having rights of occupancy was limited to a certain proportion only of the net produce, the remainder of which they were permitted to keep for

themselves in satisfaction of their rights of occupancy, it was evident that they must necessarily derive great benefits from any improvements they might have made, after the expiration of twenty years from the date of the improvements being made, though no special provision to that effect, giving them greater benefit than they would thus necessarily obtain, had been made in the Bill or considered requisite by him. Sir William Muir remarked regarding the 25th, 27th and 28th sections of the Bill, that he would not object to them if they were in accordance with the well-recognized custom of the country; that was, however, just what they were not: if they had been, there would probably have been no necessity for giving them a place in this Bill. The reason for the 25th section was that, as a tenant could not alienate his land, it seemed reasonable to infer, as regarded a cultivator who had not the ownership of the land, that he had alienated it, if he had derived no benefit from it for three years, and that it should in that case lapse to the land-owner. As regarded the other two sections, the question for the Council to consider was, whether the disabilities there referred to were of an injurious and unreasonable character: if they were, then, whether they ought to be removed on payment by the tenant of compensation to the land-owner. His Hon'ble friend had noticed some other points, but perhaps the consideration of them might suitably be left to the Select Committee to which he trusted the Bill would now be referred.

The Hon'ble MR. TAYLOR would also ask His Excellency's permission to correct a misapprehension of the tenor of his previous remarks on the part of his Hon'ble friend Mr. Brandreth. He need scarcely assure the Hon'ble Member that nothing could be further from his wish than to give expression to an opinion that his Hon'ble friend was not in every respect qualified, by his long experience of the Province and by his ability, to deal satisfactorily with the question of tenant-right, and to carry a measure through the Council which would fully meet the requirements of the country. All that was desired was that, as considerable difference of opinion was known to prevail, the Council should be in possession of the views of other authorities, especially those of the Lieutenant Governor, and of the members of the recent Lahore Committee, whose opinions as to the necessity of legislation in the form of the Bill as introduced were not, he (MR. TAYLOR) was led to believe, in complete accord with those of his Hon'ble friend.

HIS EXCELLENCY THE PRESIDENT said, he hoped Hon'ble Members would consent to the Bill being referred to a Select Committee. A strong argument in favour of that course was that, if the Bill was not referred to a Committee for consideration and report, much valuable time which had been occupied in the discussion of the Bill, and which could ill be spared, would be lost. There could not be the shadow of a doubt that not only the Lieutenant Governor of the Panjáb, but Mr. Prinsep himself, was in favour of legislation on the subject. So long as two years ago (it was about July or August 1866), Mr. Prinsep himself (who, HIS EXCELLENCY might say in passing, was an old friend of his, and whose ability and capacity HIS EXCELLENCY highly estimated) wrote to him (THE PRESIDENT) that he was going on at a great pace, inquiring into, scrutinizing, and even deciding, those questions of tenant-right, during the progress of the settlement which he was empowered to make in various parts of the Panjáb. He added that he was in almost a disagreeable position in consequence of there being no distinct law on the subject. HIS EXCELLENCY'S reply to Mr. Prinsep was that he should consult the Lieutenant Governor of the Panjáb and take his orders. Mr. Prinsep did so, and wrote again to him (THE PRESIDENT), and said that, with the consent and approbation of the Lieutenant Governor, he would like to come up to Simla and go into the subject. Mr. Prinsep came accordingly, and HIS EXCELLENCY then looked through all the papers which Mr. Prinsep had brought with him, and came to the conclusion, not only that there had been errors committed to a certain extent in the settlement of the Panjáb, but also that they were bound in justice to allow a reconsideration of the subject. There were certain points, however, on which HIS EXCELLENCY differed with Mr. Prinsep. HIS EXCELLENCY thought that perhaps Mr. Prinsep went too far in favour of landholders, and did not sufficiently take into consideration the circumstances under

which, practically, tenants in the Panjáb had, under the Sikh Rule, acquired rights and interests antagonistic to those of the land-owners: nevertheless in many points HIS EXCELLENCY agreed to what Mr. Prinsep desired. HIS EXCELLENCY then drew up a Note on the subject, which was circulated amongst the Members of the Government. Mr. Prinsep returned to the Panjáb with the understanding that the matter would be then sifted and considered, and a reference made to the Government of India in view to legislation on the subject. Since then nearly two years had elapsed and further enquiries had been made. A Committee had been appointed by the Lieutenant Governor to consider the matter, and the result was that Mr. Brandreth was authorized by the Lieutenant Governor to take up the subject, and, with his entire consent, had come down to Calcutta and introduced the Bill. HIS EXCELLENCY thought that, under those circumstances, Hon'ble Members should not hesitate to allow the Bill to go into Committee, on the understanding, of course, that no final report was made on certain points until the Lieutenant Governor's detailed opinions on the Bill itself, and those of any other gentlemen in the Panjáb, official or non-official, who might like to make their reports, should be before the Committee. But there were many points on which there would be no difference of opinion; and these—some of them of considerable importance—might in the meantime be settled by the Committee. On such points the grounds of legislation would be clear, and only those points would be kept in reserve on which there might be reasonable and fair doubts. As to the question of tenant-right, everybody knew that, not only in the East, but in the West, there was the strongest difference of opinion. Some authorities were in favour of the landlord holding adversely to the tenant; to others the converse appeared to be equally clear. But HIS EXCELLENCY thought that what was really wanted was to have such a compromise as would secure the just and fair interests of both parties; that was, that the landlord should not be overborne, that he should have what was reasonable and fair, and that, on the other hand, the prescriptive advantages that tenants had in the Panjáb should be secured. That being done, a definite settlement would be arrived at and be enforced by legal enactment. Nothing could be worse for the interests of the landlord and the tenant—for all interests—than to leave such things in a state of doubt or conflict, which invariably gave rise to the greatest antagonism amongst the people. It was common to find on one side of the Panjáb, and even in different parts of the same district, that the landlords were powerful, and there they oppressed their tenants; and in other parts you found tenants powerful from various causes, and there they denied the just rights of landlords. All this was very bad. In his (THE PRESIDENT'S) mind, one of the great arguments in favour of the British Government of India was the way in which they had tried to put, not only the land-revenue of the country on a fair and stable footing—to reduce the demands of Government to a fair proportion of the produce of the soil—but simultaneously, or nearly so, to define all rights and interests in the land. HIS EXCELLENCY was one of those who had always thought that there was a real and true proprietary interest in the soil, though he believed there were many persons, from different parts of the country, who maintained that there was no such thing as a proprietary right in land. In many parts of India it was a received maxim that there was no such right. HIS EXCELLENCY admitted that, in many places where the Mahráthas and Pindáris overran the country, the population was destroyed, landlords and their descendants were swept away, and there proof of proprietorship in the land had to a great extent disappeared, but even in those parts there were designations of tenures which showed that there must at one time have been an hereditary proprietorship in the soil. There was no doubt also in his (THE PRESIDENT'S) mind, that in many respects the tenures of the Panjáb and the North-Western Provinces were identical, and that where there was a considerable difference it had arisen from the action of different rulers during late years. In the Panjáb, where a real and true proprietary right existed, the value of that right had almost sunk to zero under the Sikh Rule: in parts of the country, many of the landed proprietors were almost in the same position as their tenants; for the Government took almost as much from the proprietor as the rent of his land, and where any rent was in reality retained by the landlord, it was in the proportion of one or two per cent. of the rent, three per cent. being considered a large

proportion for him to receive. Under such circumstances, the landlord had little on which to found his right of proprietorship, and it was only his attachment to the soil that led him to wait and hope for better times, and maintain his assertion that the land belonged to him. But another circumstance must be considered: that the value of the land being so small, the landlord was only too glad to get cultivators to remain in his village, and in some cases the landlord bore a larger proportion of taxation than the cultivator himself, and was satisfied if the cultivator recognised the right of the landlord theoretically, and gave him some trifle, something at a marriage or festival. It would not be reasonable, after such a state of things had grown up, to turn round and say that, because the Government had reduced the land-tax and revived interests practically in abeyance, you should therefore sweep away the tenants' rights. HIS EXCELLENCY was convinced that a satisfactory compromise could be made. If our officers only held fairly the balance between the two parties, he had no doubt they would come to an agreement amongst themselves. The settlement officer would only have to act as mediator, and things would almost adjust themselves; but without that action on the part of our officers, things would remain in their old state of conflict. HIS EXCELLENCY did not want to dilate on these matters: he could say a good deal more on the subject; but having expressed those opinions, he did hope that the Council would allow the Bill to go into Committee, with the understanding that under no circumstances should the Committee report till they had all the information they required before them. While HIS EXCELLENCY would not desire to fix so long a period as two months—and he hoped all the information would be available within six weeks—it could be clearly understood that, until then, no report would be made.

There were one or two points in the Bill on which it might be well for him to say a few words. On the question raised by His Honour the Lieutenant Governor, as to section 6, HIS EXCELLENCY thought His Honour's remarks were just. It struck him (THE PRESIDENT) that the latter provisions of the section under notice were not well worded. What HIS EXCELLENCY presumed was intended was this, that inasmuch as you proposed by the fifth section to give the proprietor the right of asserting his claim, the converse was intended to be provided by the following section, *viz.*, that where the cultivator had not brought forward his claim during the settlement, you would give him an opportunity of proving any right that he possessed but had failed to assert at the time of the settlement. But as the sections now stood, it appeared that, as you told the tenant "under the old rules you would have been recorded as a tenant with a right of occupancy," and then told the landlord "I now give you the right to show that the tenant should be turned out again," there appeared to be an inconsistency in that. This, however, could be set to rights by some verbal alteration.

To another point raised by His Honour the Lieutenant Governor, the Hon'ble Mr. Brandreth had already replied, *viz.* the objection to give a reduction in certain cases of calamity. It struck him (THE PRESIDENT) that that provision—it was in Section 12—was not an unfair one; because, in the case of calamities of the kind contemplated by that section, it had always been the custom in those Provinces that were not permanently settled to give the landlord a remission of revenue. Now, if landlords came to the Government and asked for relief of this kind, they should deal in like manner with their tenants. When the land-owners of Orissa asked the Government to suspend the collection of their revenue-instalment, the Government agreed to do so, provided the landholders did the same with their tenants. That, HIS EXCELLENCY thought, was the kind of case intended. What probably led His Honour the Lieutenant Governor to allude to the matter was that, in Bengal, the assessment of revenue was very light, and reductions or suspensions of the Government demand were seldom allowed, but in Provinces such as that to which the Bill would apply, the assessment had always been high.

With regard to section 13, on the point of commutation. The section seemed to him (THE PRESIDENT) on the whole fair, but it might be made still more so by the option being left to the tenant on exactly equal terms; that was

to say, that rent in money should not be turned into rent in kind, nor rent in kind turned into rent in money, without the consent of the tenant. As the section stood, no commutation of rent in kind into rent in money would take place without the consent of the land-owner; but no commutation of rent in money into rent in kind could be made without the consent of both the land-owner and the tenant. The remarks which Sir William Muir had made on this subject seemed to be fair. In parts of the country, it was of advantage to proprietors to receive payment of rent in kind, but there were other parts where it was to the advantage of the tenant to pay in kind. Where the people, landlords and tenants, were of the same race, they generally came to an understanding. There were, however, some localities where there was a strong antagonism between landlord and tenant from some cause, and in those cases constant disagreements went on, and great injury to the common interest arose, from the circumstance of rents being paid in kind. It was almost impossible to adjust those differences, and it was to the common interest to have the rent made payable in money.

There was one point raised by Mr. Cockerell to which Mr. Brandreth had not adverted in his reply. It appeared to HIS EXCELLENCY that there was no provision in the Bill whereby the right of occupancy was given by the lapse of a certain number of years: on the contrary, section 7 provided that no tenant-at-will should be deemed to acquire a right of occupancy by mere lapse of time.

His Excellency the COMMANDER-IN-CHIEF had listened to His Excellency the President's remarks with the greatest respect and deference, but as several Hon'ble Members had testified their wish to support his (THE COMMANDER-IN-CHIEF'S) views with regard to its being expedient to defer the further consideration of the Bill till the receipt of the expected reports, it seemed necessary to take the sense of the Council. He had no wish to offer opposition to the measure at this stage as regarded its ultimate progress. HIS EXCELLENCY would therefore ask leave to move as an amendment—

That, in the present motion, for the words "that it be referred to a Select Committee with instructions to report in six weeks," the following words be substituted—"that the consideration of the Bill be postponed till further reports are received from the Panjáb."

HIS EXCELLENCY did not desire to refer to the former debate, which would be irregular, but he would take the opportunity of saying that, whilst the debate had been proceeding, he had had an opportunity of referring to the opinions written by the members of the Executive Government about a year and a half ago. While abstaining from quoting the opinions of the other members of the Government, HIS EXCELLENCY might say that, on the very voluminous papers then referred to him, he had not formed an opinion favourable to legislation on the matter. Seeing that HIS EXCELLENCY had not received any further information, and that no further opportunity of considering the subject had been afforded to him, he was as yet bound by the opinion he then expressed. Wherefore HIS EXCELLENCY hoped that that would be taken as an excuse for his wishing to be further instructed by the reports of the Lieutenant Governor of the Panjáb and other authorities qualified to give an opinion on the subject, so that HIS EXCELLENCY might, through the debate that would take place on those reports, be in a better position than he was now in, to reconsider the opinion he had formed on this subject. Such a debate would certainly be of great use to the Select Committee, which would then have some guidance as to the real views of the Council. HIS EXCELLENCY would repeat that he was confirmed in the position he had taken by the opinion of those Members who had sided with him, and that this motion was not intended as one of opposition to the measure.

The Hon'ble MR. SHAW STEWART said that, with every deference to His Excellency the President's views, he would suggest to his Hon'ble friend the Mover that, instead of dividing the Council, he should adjourn his Motion to refer the Bill to a Select Committee.

The Hon'ble MR. BRANDRETH said, from what had fallen from Hon'ble Members, it seemed to be expected that there would be some further reports. He wished, however, to guard himself from any misunderstanding, and to point out that what the Lieutenant Governor of the Panjáb had said was that he would defer making any remarks on the subject until the Bill had been introduced.

His Excellency THE PRESIDENT said that the Lieutenant Governor of the Panjáb had written to him that he desired legislation on the subject, and asked how the Bill was to be published if it were not introduced into Council.

The Hon'ble Major General SIR H. M. DURAND said, that His Excellency the Commander-in-Chief's amendment seemed to him somewhat misapprehended. It raised no objection to Mr. Brandreth's Motion "to introduce the Bill to define and amend the law relating to the tenancy of land in the Panjáb." It merely would supersede the latter clause, which referred the Bill to a Select Committee with instructions to report in six weeks, or two months as altered by the President. The amendment offerred no difficulty, therefore, to the introduction and publication of the Bill; it only affected, temporarily, the proposed immediate reference of the Bill to a Select Committee.

His Excellency the COMMANDER-IN-CHIEF signified his assent to this view of his amendment.

The Right Hon'ble MR. MASSEY said, if HIS Excellency the Commander-in-Chief would agree to withdraw his amendment, he would propose that the debate be adjourned for a month.

HIS EXCELLENCY the PRESIDENT thought the result of such an adjournment would be to prevent legislation on the subject during the present session.

The Right Hon'ble MR. MASSEY continued—With due deference to His Excellency the President, he did not think that that would be the inevitable consequence of the postponement of the discussion. With the information they should receive, the labours of the Committee would be greatly facilitated, and a satisfactory decision on the subject would be materially promoted. On the other hand, if this Bill went into Committee now, without the information that was desired, MR. MASSEY did not see at what conclusion the Committee could arrive.

HIS HONOUR the LIEUTENANT GOVERNOR believed there were already voluminous papers which might be put before the Select Committee. If, however, the debate were postponed for one month, the chances were strong that there would be no legislation at all on the subject during the present session. His own opinion was that legislation was urgently required, and that the expected reports could easily be laid before the Committee, if the time for the consideration of the Bill were extended to two months.

His Excellency THE PRESIDENT said that enquiries were then going on in half the districts of the Panjáb, and there was no legal authority for such enquiries and for the decision of the points that were constantly arising.

His Excellency THE COMMANDER-IN-CHIEF'S amendment was then put.

The Hon'ble SIR WILLIAM MUIR wished to state the reasons which should induce him to vote against this Motion. From the explanation furnished by his Hon'ble friend the Mover of the Bill, he was now satisfied that the measure had in a general way the approval and concurrence of Sir Donald McLeod. And that, taken in connection with the full and elaborate discussion which had been referred to by his Hon'ble friend the Lieutenant Governor of Bengal, and which he (SIR WILLIAM MUIR) had had the opportunity of carefully perusing on a former occasion, persuaded him that there did exist ground for referring the Bill to a Select Committee. Ample opportunity would still be given to opinions from the Government and others in the Panjáb, on the Bill being published. He deprecated the delay which would ensue if an opposite course were followed, as settlement operations were being pushed forward in the

Panjáb, and therefore the question pressed for early solution, and it was of the deepest importance that the uncertainty at present prevailing should be set at rest.

The Council then divided—

AYES.	NOES.
His Excellency the Commander-in-Chief.	The President.
Hon'ble Mr. Taylor.	His Honour the Lieutenant Governor.
Right Hon'ble Mr. Massey.	Hon'ble Sir W. Muir.
Hon'ble Major General Sir H. Durand.	,, Mr. Brandreth.
,, Mr. Shaw Stewart.	
,, Mr. Skinner.	
,, Mr. Steuart Gladstone.	
,, Khwája 'Abd-ul-ghani.	
,, Mr. Cockerell.	

So the amendment was carried.

COTTON FRAUDS' BILL.

The Hon'ble Mr. Shaw Stewart presented the report of the Select Committee on the Bill for the suppression of Frauds in the Cotton Trade, and moved that the Report and the Bill as amended in Committee be published in the *Gazette of India*.

The Motion was put and agreed to.

CRIMINAL PROCEDURE BILL.

The Hon'ble Mr. Shaw Stewart asked leave to postpone the motion which stood next on the List of Business, for leave to introduce a Bill to amend and consolidate the Law of Procedure in the Courts of Criminal Judicature not established by Royal Charter.

Leave was granted.

The Right Hon'ble Mr. Massey moved that the Hon'ble Mr. Cockerell be added to the Select Committee on the Bill to consolidate and amend the law relating to Principal Sadr Amíns, Sadr Amíns and Munsifs, and for other purposes.

The Motion was put and agreed to.

The Council adjourned till the 24th January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative.)

CALCUTTA,
The 17th January 1868.

GOVERNMENT OF INDIA

FINANCIAL DEPARTMENT.

LEAVE TO JUNIOR CIVIL SERVANTS DESIROUS OF ATTENDING EXAMINATIONS FOR PRIZES FOR THE STUDY OF THE ORIENTAL LANGUAGES.

No. 2749, dated 24th September 1867.

RESOLUTION—By the Government of India, Financial Department.

Read the under-mentioned correspondence :—

Endorsement from the Home Department, No. 1424, dated the 17th June 1867, forwarding a copy of rules "for the encouragement of the study of oriental languages among the junior members of the Bengal Civil Service."

Endorsement No. 1037, dated the 22nd June 1867, forwarding a copy of the above to the Comptroller General of Accounts.

Endorsement from the Home Department, No. 4374, forwarding, among other papers, a copy of a Tabular Statement of questions and answers connected with the rules mentioned above.

Resolution.—With reference to questions 1 and 8 in the Tabular Statement mentioned above, the Governor General in Council is pleased to rule that Junior Civil Servants desirous of attending examinations for prizes for the study of the oriental languages, may be allowed leave on full pay for one month, and that on their passing a successful examination, they may be allowed an extension of leave on full pay for another month, and be permitted to count the period of the original leave and of the extension as service and residence, provided that the period of leave on this account, which carries pay and counts as service and residence, shall in no case exceed two months on one occasion or twelve months in the aggregate.

Order.—Ordered, that a copy of the foregoing Resolution be forwarded to the Home Department; that a copy of the Resolution, and of the Tabular Statement therein referred to, be forwarded to the Comptroller General of Accounts; and that copies of the Resolution, of the Tabular Statement, and of the rules therein referred to, be forwarded to the Accountants General in Bengal, the North-Western Provinces, and the Punjab, and the Deputy Accountant General in the Central Provinces.

No. 157, dated 9th January 1868.

Office Memo.—By E. H. Lushington, Esq., *Secy. to Govt. of India,* Financial Dept.

The undersigned has the honor to acknowledge the receipt of the endorsement from the Home Department, No. 712 of the 28th November 1867, and in reply to state that the one month's leave on full pay which may be allowed to a Junior Civil Servant desirous of attending examinations for prizes for the study of the oriental languages, will count as service only in the event of a candidate passing a successful examination.

Printed and Published for the Govt. of India, *at the Office of* Supdt. Govt. Printing, 4. *Hastings Street, Calcutta.*

No. 5 of 1868.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 1, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th January 1868:—

No. 4 OF 1868.

PANJA'B TENANCY BILL.

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OF COMPENSATION FOR TENANTS' IMPROVEMENTS.

29. Rights as to improvements.
30. Enforcement of tenant's right to require or make improvements.
31. Tenant's right to compensation for improvements.
32. Compensation how made.
33. "Improvements" defined.

PART VII.

PROCEDURE.

34. Revenue Courts, what.
35. Revenue Courts to hear claims under certain sections.

A Bill to define and amend the law relating to the tenancy of land in the Panjáb.

WHEREAS it is expedient to define and amend the law relating to certain matters connected with the tenancy of land in the Panjáb; It is hereby enacted as follows:—

Preamble.

PART I.

PRELIMINARY.

1. This Act may be called "The Panjáb Tenancy Act."

Short title.

2. Nothing contained in this Act shall affect the operation of any agreement entered into between a land-owner and a tenant, or of any decree of Court under which a tenant holds.

Saving of agreements between land-owners and tenants, and of decrees.

3. In this Act, unless there be something repugnant in the subject or context—

Interpretation-clause.

"Land-owner" means any person entitled to receive rent, but does not include the Government, in cases where the Government is entitled only to the land-revenue, nor any mere assignee of land-revenue;

"Land-owner."

"Tenant" means any occupant of land liable to pay rent therefor, who does not, at the date of the passing of this Act, possess both a heritable and a transferable interest in such land, and includes the person from whom the land may have been inherited, or otherwise legally acquired;

"Tenant."

"Rent" means whatever is payable on account of the use or occupation of land;

"Rent."

"Land" means land subject to a settlement, whether regular or summary, of land-revenue;

"Land."

"Settlement Officer" means any officer employed in making or revising a regular settlement of land-revenue.

"Settlement Officer."

PART II.

RIGHTS OF OCCUPANCY.

4. Every tenant who has at any time possessed proprietary rights in land continuously occupied by him, and who has lost those rights otherwise than by forfeiture to Government, shall be deemed to have a right of occupancy in such land.

Tenant who has lost proprietary rights otherwise than by forfeiture to Government.

5. Every tenant whose name appears in the records of a regular settlement sanctioned by the Local Government prior to the passing of this Act, as having a right of occupancy in land which he has continuously occupied from the date of entering his name in such settlement, or who, if no such settlement has been made, shall have occupied the land continuously for a term commencing not less than twelve years prior to the first day of April 1849, shall, unless and until the contrary be proved, be presumed to have a right of occupancy in the land so occupied.

Tenant whose name is in settlement records, or who has occupied continuously for certain period.

The land-owner may rebut the said presumption by showing—

(1.)—That the entry in the said records was made in violation of the rules laid down by the settlement officer, as set forth in the official report or the records of the settlement; or

(2.)—That the tenant has voluntarily admitted before any settlement officer, or before any officer authorized to attest mutation of entries in the village record, that he is a tenant-at-will; or

(3.)—That within the thirty years immediately before the institution of a suit relating to the right of occupancy, other tenants of the same class and holding under similar circumstances in the same or in adjacent villages (excepting tenants specified in section three), have ordinarily been ejected from their holdings at the will of the land-owner; or

(4.)—That on any other grounds which may satisfy a Civil Court, the tenant is only a tenant-at-will.

Explanation.—If the tenant shall have voluntarily exchanged the land, or any portion of the land, formerly occupied by him, for other land belonging to the same land-owner, the land taken in exchange shall, for the purposes of this Act, be held to be subject to the same right of occupancy as the land given in exchange would have been subject to if the exchange had not taken place.

6. Any tenant who at a regular settlement sanctioned by the Local Government prior to the passing of this Act was not recorded as having a right of occupancy, shall, if in the opinion of the Court there is reason for believing that he would have been so recorded if he had preferred his claim at the settlement, have the same rights and be subject to the same liabilities as other tenants who were recorded in the same settlement as having rights of occupancy.

When tenants not recorded as having right of occupancy shall have same rights as other tenants.

7. No tenant-at-will shall be deemed to acquire a right of occupancy by mere lapse of time.

No right of occupancy acquired by mere lapse of time.

PART III.

OF RENT.

1.—*Enhancement.*

8. Every tenant having a right of occupancy shall be liable to have his rent enhanced; but the rent of no such tenant shall be enhanced otherwise than in execution of a decree of Court made in accordance with the following provisions, (that is to say):—

Liability to enhancement of rent.

(1.)—In no case shall the rent payable by the tenant, be more than eighty-five per cent. of the average annual net produce which, in the opinion of the Court, the land is capable of yielding during a period of five years from the date of suit; and

(2.)—The rent payable by the tenant shall not exceed seventy-five per cent. of such net produce, if before the institution of a suit for enhancement or the regular settlement he did not pay rent at any higher rate than that of the land-revenue.

Explanation.—These rates are laid down on the assumption that the land-revenue and all extra cesses, such as Road Fund, Lumberdárs' fees, Patwáris' fees, School Fund, district dâk cess, and the like, are payable by the land-owner. If the land-revenue or any of the said cesses is payable by the tenant, the rate to which his rent may be enhanced shall be reduced by the amount so payable.

9. After a decree shall have been passed in accordance with section eight, no suit shall lie for re-enhancement of the rent until the expiration of five years from the date of such decree, unless—

Suit for re-enhancement.

(1.)—A general revision of settlement shall have taken place in the meantime; or

(2.)—The quantity of land held by the tenant shall be ascertained to be greater than the quantity for which he has paid rent previously to the institution of the suit; or

(3.)—The productive power of the land shall have been increased by improvements of the description mentioned in section thirty-three effected at the sole expense of the land-owner.

2.—*Rent payable by Tenant-at-will.*

10. Every tenant-at-will shall pay such rent as may be agreed upon between him and the land-owner; or, if no such agreement has been made, such rent as was payable for the land in the last preceding year.

Rent payable by tenant-at-will.

3.—*Abatement of Rent.*

11. Every tenant having a right of occupancy shall be entitled to claim abatement of the rent previously paid by him on either of the following grounds, and on no others:

Grounds of right to abatement.

(1.)—That the area of the land has been diminished by diluvion or otherwise, or proved to be less than the quantity for which rent has been previously paid by him; or

(2.)—That the productive powers of the land have been decreased by any cause beyond the control of the tenant.

4.—*Remission of Rent.*

12. Notwithstanding anything contained in section ten or section eleven, it shall be lawful for the Court, in making a decree for an arrear of rent, to allow such remission from the rent payable by any tenant as may appear equitable, if the area of the land in the occupation of such tenant be diminished by diluvion or otherwise, or if the produce of such land has been diminished by drought or hail, or other calamity beyond the control of the tenant, to such an extent that the full amount of rent payable by such tenant cannot, in the opinion of the Court, be equitably decreed.

When Court may allow remission from rent.

5.—*Rent in Kind.*

13. No commutation of rent in kind into rent in money shall take place without the consent of the land-owner; and no commutation of rent in money into rent in kind shall take place without the consent of both the land-owner and the tenant.

Commutation of rent in kind.

14. Whenever rent is taken by division of the produce in kind, or by estimate or appraisement of the standing crop, or other procedure of a similar nature, requiring the presence of the person entitled to the rent and of the cultivator either personally or by their recognized agents, if either party shall neglect to be present at the proper period, or if a dispute shall arise between the parties regarding such division, estimate or appraisement, either party may present an application to the Court requesting that a suitable person be deputed to make the division, estimate or appraisement.

Division and appraisement of produce taken for rent.

15. On receiving such application, the Court shall issue a written notice to the other party requiring him to attend on the date and at the place specified in the notice, and shall depute a suitable person before whom the division, estimate or appraisement shall be made. The award of such person in respect of the division, estimate or appraisement shall be final, unless within three months from the date thereof either party shall institute a suit in the Civil Court to set it aside

Procedure in case of dispute.

PART IV.

OF EJECTMENT, ABANDONMENT, RELINQUISHMENT, SUB-LEASES.

Ejectment.

16. Subject to the provisions contained in sections sixteen, seventeen and eighteen, every tenant-at-will shall be liable to be ejected from the land in his occupancy, and every tenant having a right of occupancy, from whom an arrear of rent is due, shall be liable to be ejected from the land in respect of which the arrear is due.

Ejectment of tenants-at-will and tenants having right of occupancy.

17. No tenant-at-will from whom no arrear of rent is due shall be ejected from the land in his occupancy, unless he shall have received notice of the land-owner's intention to eject him, and such notice shall have been recorded by the Patwárí, or a written notice put up in some conspicuous place in the village in which the land is situate, at the time fixed in the village administration paper for such notices to be given, or if no such time be so fixed, on or before the first day of May in any year after the passing of this Act.

Tenant-at-will not liable to ejectment without notice.

18. No tenant having a right of occupancy shall be ejected otherwise than in execution of a decree for ejectment, and such decree shall not be made unless at the date of the decree, a decree against such tenant for an arrear of rent in respect of the land from which the land-owner desires to eject him shall have remained unsatisfied for fifteen days or upwards.

Ejectment of tenant having a right of occupancy.

19. No tenant shall, whether in execution of a decree or otherwise, be ejected from the land occupied by him, except at such time as may have been fixed in that behalf in the village administration paper;

Time of ejectment.

or, if no such time has been fixed, except between the first day of May and the fifteenth day of June in any year after the passing of this Act: Provided that, if, while his rent is in arrear, he has failed to cultivate the land for which the arrear is due, in accordance with the terms on which he holds it, he may be ejected therefrom at any time.

Compensation to ejected tenant for growing crops.

20. Any tenant ejected in accordance with the provisions of this Act, shall be entitled to receive from the land-owner the value of any growing crops or other ungathered products of the earth belonging to such tenant and being on the land at the time of such ejectment.

Loss of right of occupancy on ejectment.

21. If a tenant having a right of occupancy be ejected in accordance with the provisions of section seventeen from the land in which he possesses such right, he shall lose his right of occupancy in such land.

Abandonment.

Loss of right of occupancy on abandonment.

22. If a tenant having a right of occupancy abandon the land in his occupancy, he shall lose his right of occupancy in such land.

Abandonment, what.

Omission both to cultivate and to pay rent or to make provision for both cultivation and payment of rent for twelve months, shall be held to be abandonment within the meaning of this section.

Relinquishment.

Relinquishment of land by tenant.

23. Every tenant shall continue liable for the rent of the land occupied by him, unless at the time fixed in that behalf in the village administration paper, or, if no such time be fixed, on or before the fifteenth day of May in any year after the passing of this Act, he shall give notice to the land-owner of his intention to relinquish such land, or unless such land shall have been let to any other person by the land-owner.

Sub-leases.

Right to sub-let.

24. Any tenant having a right of occupancy may sub-let, or otherwise temporarily provide for the cultivation of his land, whenever for any sufficient reason he is unable to cultivate it himself.

Loss of right of occupancy by non-receipt of produce.

25. Provided that the tenant shall lose his right of occupancy, if it appear that, for a period of more than three years, neither the tenant nor his heir has received any portion of the produce of the land.

PART V.

OF CERTAIN DISABILITIES WHICH MAY BE REMOVED BY PAYMENT OF COMPENSATION.

Right of land-owner to resume possession of leased land required for his own cultivation.

26. Any land-owner proving to the satisfaction of the Court that the quantity of land in his possession is insufficient for the support of himself and his household, may, on payment of the market-value of the land, be entitled to require a surrender of as much of the land of any tenant having a right of occupancy subordinate to him (the land-owner) as shall, when added to the land already in the land-owner's possession, be sufficient in the opinion of the Court for the support of himself and his household: Provided that, at the option of the tenant, the land-owner shall be required to take at the market-value either such additional quantity only, or the whole of the land occupied by the tenant.

Right of tenant to alienate tenure.

27. Any tenant having a right of occupancy in any land, and having an heir entitled to succeed to such land, shall have power, subject to any restrictions imposed on the disposition of immoveable property generally by law or local usage, to alienate his tenure on payment to the land-owner of a sum of ten per cent. of the market-value; provided that in every such case the tenure shall be offered for sale in the first instance to the land-owner at the market-value less ten per centum, and shall not be sold to any other person unless the land-owner shall for the space of one month refuse or neglect to complete the purchase.

Land-owner's right of pre-emption.

Every person to whom a tenure shall be alienated under this section, shall be deemed to have the same rights and to be subject to the same liabilities as the tenant making the alienation.

Right of tenant's alienee.

Removal of disability to plant or cut trees.

28. Any tenant having a right of occupancy, but disentitled to plant or cut down, remove and dispose of trees or timber planted by himself or of spontaneous growth, on the land in his occupation, shall, on tendering to the land-owner such compensation as the Court shall think reasonable, become entitled to plant and cut down, remove and dispose of any such trees or timber as aforesaid. Provided that nothing herein contained shall be deemed to authorize the tenant to plant trees so as to diminish the amount of rent which he may from time to time be liable to pay in kind.

PART VI.

OF COMPENSATION FOR TENANTS' IMPROVEMENTS.

Rights as to improvements.

29. The land-owner may make improvements on the land in the occupation of any tenant; and any tenant may with the previous permission of the land-owner make improvements on such land: Provided that the land-owner shall be deemed to have given such permission in every case where, being cognizant of the improvements while they were being made, he did not expressly prohibit them.

Enforcement of tenant's right to require or make improvements.

30. Any tenant having a right of occupancy may require the land-owner either to make the improvements or to give the tenant permission to make them. If the land-owner refuse to make or neglect to commence and within a reasonable

time to complete the improvements required of him, or to give the tenant permission to make them, the tenant may, on satisfying the Court that such improvements or any of them are or is desirable, obtain an order authorizing him to effect them or it himself.

Tenant's right to compensation for improvements.

31. If any tenant shall have made improvements on the land in his occupation in accordance with the conditions mentioned in sections twenty-nine and thirty, and if the land-owner ejects or brings a suit to eject or to enhance the rent of such tenant, the tenant shall be entitled to compensation for the outlay, in money or labour or both, in making such improvements, which shall have been effected by him, within twenty years next before such ejectment or the institution of such suit as aforesaid.

Compensation how made.

32. Such compensation shall, in case the tenant be ejected or the land-owner sue to eject him, be made by payment in money; and in case the land-owner sue to enhance the rent within twenty years after the date of effecting any such improvement, the Court in making a decree in his favour shall not take into consideration the increase of the value of the land which may reasonably be attributed to such improvement: Provided that, in estimating the amount of the compensation, regard shall be had to any benefit derived by the tenant from his having been allowed to hold at a rate of rent more favourable than the rate at which he otherwise would have held.

"Improvements" defined.

33. The word "improvements," as used in sections twenty-nine, thirty, thirty-one and thirty-two, means works by which the annual letting value of the land has been, and, at the time of demanding compensation, continues to be, increased, and shall comprise—

1*st*.—The construction of wells and of works for the storage of water, for applying water for irrigation, for drainage, and for protection against floods; the reclaiming and clearing of waste lands and jungles; and other works of a like nature;

2*nd*.—The renewal or re-construction of any of the foregoing works, or such alterations therein or additions thereto as are not required for maintaining the same, and which increase durably their value.

PART VII.

PROCEDURE.

Revenue Courts, what.

34. For the purposes of this Act, the Revenue Courts shall be the several Courts mentioned in section four of the Panjáb Courts' Act, 1865, holding sittings on the revenue side, other than Courts of Small Causes; but instead of the Chief Court of the Panjáb, the final Court of appeal shall be the Court of the Financial Commissioner of the Panjáb. The Court of the Settlement Officer shall also for the purposes of this Act be deemed to be a Revenue Court. All the provisions of the said Act and of Act No. XXVII of 1867 (*to empower Deputy Commissioners in the Central Provinces, the Panjáb, Oudh and the Jhánsi Division to distribute the business in subordinate Courts*) shall, so far as they are applicable, apply to the Revenue Courts.

Revenue Courts to hear claims under certain sections.

35. Claims under sections eight, nine, thirteen, fourteen, fifteen, twenty-six, twenty-seven and twenty-eight shall, unless otherwise provided for, be heard in the Revenue Courts. The rules relating to civil procedure for the time being in force in the Panjáb shall, so far as they are applicable, apply to all suits brought before the Revenue Courts under this Act.

STATEMENT OF OBJECTS AND REASONS.

No Act at present exists to provide for the fixing or enhancing of the rent of land in the Panjáb, or for dealing with the claims of tenants to rights of occupancy and with other matters relating to the tenancy of land. Acts for these purposes are in existence, which apply to Bengal and the North-Western Provinces, and a Bill on the same subject for the Province of Oudh has recently been introduced in the Council. An enactment for the regulation of these matters is no less required for the Panjáb. Whatever appeared applicable to the requirements of the Panjáb, in the North-West Provinces' Acts (Nos. X of 1859 and XIV of 1863) and the Oudh Bill, has been adopted in the present draft, but other provisions, differing in some very material respects from the provisions made for these Provinces, have been introduced where they appear to be required by the different circumstances of the Panjáb. Perhaps the most important point in which this Bill differs from Act No. X of 1859 is that, whereas by that Act tenants who have cultivated for twelve years are deemed to have rights of occupancy in the land so cultivated, under this Bill mere length of possession confers no right of occupancy on the tenant, but only creates a rebuttable presumption of such a right, if he has been entered in the settlement record as having a right of occupancy, or if he has occupied his land for a period of twelve years before the annexation of the Panjáb; and mere length of possession under other circumstances creates no presumption of a right of occupancy in favour of the tenant.

I propose that this Bill be published for six or seven weeks before I move to pass it. There are so many experienced officers in the Panjáb, able to judge of the merits of the Bill, that I trust I shall, in this interval, receive from them valuable suggestions in regard to all the points on which it may require amendment.

E. L. BRANDRETH.

CALCUTTA,
The 30th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India
Home Dept. (*Legislative*).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th January 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight:—

No. 5 OF 1868.

A Bill to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner and for other purposes.

Local Government may invest persons with certain powers.

1. The Local Government of the Panjáb may, by notification in the local official *Gazette*, invest any person with the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or of an Assistant Commissioner with ordinary powers, or of a Tahsíldár, as described in Act No. XIX of 1865, within such local limits as it may think proper, and may from time to time withdraw any of such powers.

The Local Government may also, by such notification as aforesaid, direct that all or any of the powers conferred under this Act shall be exercised only with reference to such class of suits as may be specified in the notification; and such powers shall thereupon be exercised accordingly.

Local Government may direct such powers to be exercised by three or more persons sitting together.

2. The Local Government may also direct in manner aforesaid that all or any of the powers conferred under this Act shall be exercised by three or more persons sitting together as a Court. The decision of the majority of the persons so sitting together shall be deemed to be the decision of the Court.

All decrees heretofore passed by any person invested with any of the powers of an Assistant Commissioner or Tahsíldár by the Local Government shall be deemed to be as valid as if this Act had then been passed.

STATEMENT OF OBJECTS AND REASONS.

Several Chiefs in the Panjáb were invested by the Local Government a few years ago with powers to try civil suits within the limits of their own estates, and have since continued to exercise those powers. Also certain tribunals were established in the Kangra district of the Panjáb for the decision of a particular class of suits, namely, suits relating to marriages and betrothals. In consequence, however, of no mention having been made of these tribunals, or of the Courts of the Chiefs, in the Panjáb Courts' Act (No. XIX of 1865), doubts have been entertained of their legality. This Bill is brought forward, therefore, with the object of removing these doubts, and of enabling the Local Government to invest any person with powers to try civil suits, in the same way as it can by the Criminal Procedure Code invest any person with the powers of a Magistrate.

E. L. BRANDRETH.

CALCUTTA,
The 17th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations, on the 17th January 1868:—

REPORT.

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill for the suppression of Frauds in the Cotton Trade was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

From Officiating Secretary to Chief Commissioner, Central Provinces, No. 1094, dated 24th March 1863.
From Messrs. Hamilton, Brown and Co., dated 30th January 1863.
From Assistant Secretary with the Chief Commissioner, Central Provinces, No. 241C, dated 26th March 1863.
From Secretary to Chief Commissioner, Central Provinces, No. 1482, dated 2nd April 1864, and enclosure.
From Secretary to Chief Commissioner, Central Provinces, No. 833-73, dated 23rd February 1865, and enclosures
From ditto ditto , No. 1568-156, dated 1st June 1866, and enclosures.
From Resident at Hyderabad, No. 4, dated 24th January 1866.
From Secretary to Chief Commissioner, Central Provinces, No. 589-42, dated 10th March 1866, and enclosures.
From ditto ditto ditto, No.——, dated 4th September 1866, and enclosures.
From ditto ditto ditto, No. 642-81, dated 23rd February 1867, and enclosure.
From ditto ditto ditto, No. 470-46, dated 12th February 1867, and enclosures.
From ditto ditto ditto, No. 1077-141, dated 2nd May 1867, and enclosures.
From ditto ditto ditto, No. 1659-141, dated ——
From Secretary to Bengal Chamber of Commerce, dated 1st March 1867.
From ditto ditto ditto, dated 28th March 1867.
From Secretary to Government, North-Western Provinces, No. 1063 A, dated 3rd April 1867.
From ditto ditto ditto, No. 1135, dated 8th April 1867, and enclosures.
From Officiating Under Secretary to Government of Bombay, No. 45, dated 11th April 1863.
From Secretary to Board of Revenue, North-Western Provinces, No. 659, dated 10th September 1867.
From ditto ditto ditto, No. 923A, dated 25th September 1867.
From Secretary, Bombay Chamber of Commerce, No. 118, dated 13th August 1867.
From Under Secretary to Government, North-Western Provinces, No.——dated —— October 1867, and enclosures.
From Chief Secretary to Government, Fort St. George, No. 1783, dated 7th November 1867.
From Chairman, Chamber of Commerce, Madras, dated 1st October 1867.
From First Assistant Resident, Hyderabad, No. 24, dated 18th November 1867, and enclosures.
Despatch from Secretary of State for India, Revenue, No. 28, dated 24th May 1867.
Ditto ditto, No. 60, dated 14th September 1867.

2. We have extended the scope of the Bill so as to admit of the surplus funds being expended on introducing improved machinery and better descriptions of cotton-seed.

3. We have extended the duties of Cotton Inspectors so as to enable them to examine cotton at the Railway stations as well as when brought for compression or offered for sale. This seems requisite to meet the circumstances of the Central Provinces and Berar.

4. We have provided for the appointment of Sub-Inspectors.

5. We have limited the fees to a maximum of four annas per bale.

6. Finding that it would be difficult to regulate the apportionment of the fees collected at Bombay, if some were collected under Bombay Act No. XI of 1863, and some under this Bill, we recommend that the Bombay Act be repealed from the first April next, and that this Act should take its place. We have provided that any surplus funds which may then be at the disposal of the Government of Bombay for the purposes of Act No. IX of 1863 should be treated under the provisions of this Bill.

7. We have provided that the duties of Cotton Inspectors may be entrusted by the Local Governments to any other officers.

8. We recommend the omission of the last sentence of section 32 of the Bill, which provides that every person shall be legally bound to furnish information to any officer when required. We consider that the Inspectors are armed with ample powers for searching and examining all cotton, and that it is undesirable to empower them to exact information at their pleasure. This provision does not occur in the Bombay Act on which this Bill is founded.

9. We have provided for the publication of annual accounts of the fund.

10. We have modified the title and preamble of the Bill.

11. We recommend that the Bill, thus altered, be passed.

M. J. SHAW STEWART.
W. R. MANSFIELD.
W. N. MASSEY.
F. R. COCKERELL.

The 7th January 1868.

THE COTTON ACT, 1868.

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AMENDED BILL.

A Bill for the Improvement of Cotton.

Preamble.

WHEREAS it is expedient to provide for the improvement of Cotton produced in British India; It is hereby enacted as follows:—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Cotton Act, 1868."

Commencement of Act.

2. This Act shall come into force in the presidency of Bombay and in the Central Provinces on the first day of April 1868, and thereupon Act No. IX of 1863 of the Governor of Bombay in Council (*for the prevention of adulteration of Cotton, and the better suppression of Frauds in the Cotton trade in the Presidency of Bombay*) shall be repealed. All things duly done under the said Act shall be deemed to have been done under this Act.

Repeal of Bombay Act No. XI of 1863.

Power to extend Act.

3. The Governor General of India in Council may, at the request of any Local Government, extend this Act to the whole or such part of the territories, other than the Presidency of Bombay and the Central Provinces, under such Local Government, as shall be specified in that behalf by notification in the Gazette of India.

Interpretation-clause.

4. In this Act—unless there be something repugnant in the subject or context—

"Bale." "Bale" means any package of cotton;

"Gin." "Gin" means any machine used for the purpose of cleaning cotton;

"Press." "Press" means any machine used for the purpose of compressing cotton;

"Foreign export." "Foreign export" means export out of British India

II.—Licenses for Cotton Presses.

5. From the day on which this Act shall come into operation in any presidency, territory or district, no press shall be used therein for the purpose of compressing cotton, without a license obtained in the manner and subject to the conditions hereinafter mentioned.

No cotton-press to be worked without license.

6. Licenses for the working of cotton-presses may be granted by the Collector of the district within which such presses are to be worked, to any persons who the Collector may be satisfied are in possession of the presses in respect of which they apply.

Grant of licenses.

Every such license shall expire and shall be renewable upon the first day of January in the year next ensuing the year in which it was granted or last renewed.

Expiration and renewal of licenses.

The Collector may, for reasons which he shall state in writing under his signature to the person applying for any such license or renewal, refuse to grant or to renew the license of any press.

Refusal of licenses.

7. Every license issued under this Act shall specify the number of presses for which the same is granted, the place in which they are situate, and the power employed for working them, according to a written statement which shall accompany the application for such license; and for every press so licensed, or the license of which shall be so renewed, a fee shall be levied at the rate set forth in the schedule to this Act.

Contents of license.

License fee.

Upon the removal to another place of a press comprised in any license, or upon change of the power employed for working such press, it shall be necessary for the licensee to obtain a new license in respect of the press, subject to the conditions aforesaid.

New license on removal or alteration of press.

8. Every applicant for a license under this Act shall lodge with the Collector, a cloth, parchment, or paper, impressed or marked either with some distinctive mark not less than one foot square, or with his name, or that of his firm or company, in letters not less than one inch and a half long, and the name or mark shall be called a press-mark.

Press-mark to be lodged with Collector.

Upon the grant of such license the licensee shall mark with the press-mark every bale compressed by any press in his possession or comprised in the license, and the press-mark shall be affixed to the wrapper or cloth under-lying the fastenings or bands of the bale.

Licensee of cotton-press to use press-mark.

III.—Inspectors of Cotton.

9. The Local Government may appoint such and so many officers, to be styled Inspectors of Cotton, as shall appear expedient

Appointment of Inspectors of Cotton.

It shall be the duty of such officers to suppress the use of unlicensed presses and to examine cotton brought for compression, or to a Railway station for transport, or kept or offered for sale. In the execution of this duty, the Inspectors shall at all times have access to every building or enclosure within which any cotton is stored, or any gin or press, at work or prepared for work, is situate; and if the licensee of any press, or his servant or agent, shall be convicted of having offered any obstruction to such Inspector in the execution of his duty, his license may be adjudged by a Magistrate to be suspended for such fixed time as the Magistrate shall think fit, or to have become void.

Their duties.

To have access to stores, presses and gins.

Obstructing Inspectors.

10. The Inspectors may seize and detain all cotton with respect to which any offence under this Act shall appear to have been committed, and may give such cotton into the custody of any Police officer.

Inspectors may seize adulterated cotton, and give it into custody.

Every Police officer shall be bound, at the request of any Inspector, to assist him in seizing and detaining such cotton and in bringing the offender to justice.

Police to assist Inspectors.

11. Any Magistrate may grant a warrant authorizing an Inspector to open any bale finally pressed for foreign export, and thereupon the Inspector may open the same accordingly; but no Inspector shall, without such warrant, open a bale so pressed as last aforesaid.

Opening bales.

12. The Inspectors shall, in their official capacities, be subject, in any seaport to which this Act may apply, to the orders of such officer as the Local Government shall from time to time appoint, and, in all other places to which this Act shall apply, to the orders of the Collector of the district in which they hold their appointments, or in which they are for the time being employed.

Control of Inspectors.

The Local Government may suspend or dismiss any Inspector for neglect or misconduct in the discharge of his duty.

Their suspension and dismissal.

13. The Local Government may appoint any number of Sub-Inspectors, and confer and impose upon them such of the powers and duties of Inspectors as it may from time to time think fit; and the provisions as to Inspectors contained in the latter part of section ten and in sections eleven and twelve shall, *mutatis mutandis*, apply to Sub-Inspectors so appointed.

Appointment of Sub-Inspectors.

IV.—Fees.

14. Upon every bale of cotton exported from any presidency, territory or district in which this Act shall be in force, there shall be levied such fee not exceeding four annas per bale as the Governor

Levy of fees.

General of India in Council shall from time to time notify in the *Gazette of India*.

Such fees may be levied at such place or places within British India (whether or not situate within the presidency, territory or district from which the cotton is exported) as the Governor General of India in Council shall from time to time notify as aforesaid.

15. Whenever any such fee shall be levied at a sea-port within the territories of any Local Government, other than the Local Government from whose territories the cotton was originally exported, the former shall transmit to the latter Government the whole or such proportion of the fee as the Governor General of India in Council shall from time to time notify as aforesaid.

Disposal of fees levied at sea-ports not under Local Government.

16. All such fees levied by the Local Government from whose territories the cotton shall have been originally exported, and (in case they are levied by another Local Government under the directions of the Governor General of India in Council as aforesaid) all or such portion of the fees as aforesaid, shall be paid to the credit of a fund to be termed the "Cotton Improvement Fund," which shall be established by each Local Government to whose territories this Act shall have been extended, and shall be devoted solely to carrying out the objects of this Act.

Application of fees.

After providing for the salaries of the officers appointed under this Act and the expenses of their establishments and the cost of collecting the fees leviable under this Act, the surplus (if any) may at the discretion of the Local Government be expended in the purchase, importation and introduction of superior cotton-seed, and of improved machinery for cultivating, cleaning and compressing cotton.

17. The Governor of Bombay in Council may, if he shall think fit, transfer to any other Local Government such portion of the unexpended surplus of the Bombay Cotton Improvement Fund as may, in his opinion, be due to such Local Government on account of the fees collected in Bombay, before the first day of April 1868, in respect of cotton exported from the territories subordinate to such Local Government.

Power of Governor of Bombay to transfer to other Local Governments part of surplus of Cotton Fund.

V.—Penalties.

18. Whoever adulterates or deteriorates cotton by mixing therewith any seed, dirt, stones, or other foreign matter, or who fraudulently or dishonestly mixes cleaned and uncleaned cotton, or cotton of different varieties, in one bale, or who fraudulently or dishonestly, by exposing cotton to dew, or by any other means, deceptively increases or attempts to increase the weight of the same, shall be punished with imprisonment for a term not exceeding twelve months, and shall also be liable to fine.

Penalty for fraudulent adulteration, deterioration or mixture of cotton.

19. Whoever fraudulently or dishonestly sells, or keeps for sale, or offers for sale, any cotton adulterated, deteriorated, or deceptively increased in weight, as aforesaid, shall be punished with imprisonment for a term not exceeding twelve months, or with fine, or with both.

For fraudulently selling, or keeping or offering for sale, adulterated or deteriorated cotton.

20. Whoever offers for compression cotton adulterated, or deteriorated or mixed as described in section eighteen, shall be liable to a fine not exceeding one thousand rupees.

For offering adulterated cotton for compression.

21. All cotton which shall have formed the subject of a conviction under section eighteen, section nineteen or section twenty, shall be confiscated.

Confiscation of cotton.

22. Whoever, without such license as is mentioned in section five, works or attempts to work any such press as is referred to in the same section, shall be liable to a fine not exceeding one thousand rupees.

For using cotton-press without a license.

23. Whoever, after such refusal as is mentioned in section six, works or attempts to work the press in respect of which the refusal has been made, shall be liable to a fine not exceeding one thousand rupees.

For working cotton-press after refusal of license.

24. Whoever neglects to obtain a new license under the circumstances mentioned in section seven, shall be liable to a fine not exceeding one thousand rupees.

For neglecting to take out new license.

25. Any licensee failing to mark with his press-mark mentioned in section ten any such bale compressed as aforesaid, shall be liable to a fine not exceeding one hundred rupees, and his license, if it be so adjudged by the Magistrate, shall be suspended for such fixed time as the Magistrate shall think fit, or shall become void as to all presses comprised therein.

For failure to mark bales.

26. Whoever, with intent to cause damage or injury to the public or to any person, knowingly counterfeits or imitates any press-mark used by a licensee under this Act, or packs any bale in any cloth or wrapper bearing a press-mark used by such licensee, shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

For counterfeiting press-mark, or using it without authority.

27. Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act, shall be punished with the punishment herein provided for such offence.

For abetment of offences.

28. No person shall be proceeded against for any offence under this Act, except by summons or information laid by an Inspector of Cotton or some other person.

Institution of prosecutions.

29. All offences against this Act may be tried, and all confiscations and fines under its provisions may be adjudicated, by any Magistrate with powers not inferior to those of a subordinate Magistrate of the first class.

Adjudication of offences, confiscations and fines.

Provided that, in the infliction of the penalties provided by this Act, no Magistrate shall exceed the limits of his ordinary criminal jurisdiction.

All fines and fees levied, and the proceeds of all Cotton confiscated under this Act, shall be carried to the credit of the Cotton Improvement Fund established by the Local Government within whose territories such levy or confiscation shall have been made.

Fines, fees and proceeds of confiscations.

30. For all purposes of this Act, a licensee shall be held to be the owner of the press for which he has obtained a license.

Licensees held to be owners.

VI.—MISCELLANEOUS.

31. Nothing herein contained shall affect the right of any person defrauded by an offender against this Act to sue him in the Civil Courts

Civil remedies not barred.

32. No suit shall be brought against a Collector or other officer for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office or place of abode of the Collector or other officer, explicitly stating the cause of suit and the name and place of abode of the intended plaintiff. Unless such notice be proved, the Court shall find for the defendant.

Suits against officers.

Notice.

Every such suit shall be commenced within six months next after the accrual of the cause of suit.

Limitation.

If any person to whom any such notice of suit is given shall, before suit brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

Tender.

33. All or any of the powers and duties conferred and imposed under or by virtue of this Act on a Collector, Inspector or Sub-Inspector may be exercised and performed by such other officer not an officer of Police as the Local Government shall from time to time appoint in this behalf.

Powers of Collector exercisable by any officer appointed by Local Government.

34. The Local Government may from time to time, with the previous sanction of the Governor General of India in Council, make rules for the guidance of officers in matters connected with the enforcement of this Act, and alter and add to the rules so made:

Power to make rules.

Provided that such rules, alterations and additions are not inconsistent with any of the provisions herein contained.

35. As soon as may be after the first day of April in each year, such officer as the Local Government shall from time to time appoint, shall prepare an account of all sums realized and expenditure incurred under this Act during the preceding year in the territories subject to such Local Government, and such account shall be published in the official *Gazette*.

Account to be prepared and published.

SCHEDULE.

	Fees leviable Rs.
For every press worked by steam or any power other than animal or manual labour ...	5
For every press worked by animal, or animal and manual, labour	2
For every press worked by manual labour alone	1

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th January 1868, and is hereby promulgated for general information:—

Act No. II of 1868.

An Act to alter the rate of duty leviable on pepper exported from Cochin.

WHEREAS Act No. III of 1861 *(to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin)* provides that a duty of fifteen rupees a candy shall be levied on all pepper exported by sea from the British port of Cochin; and whereas the Indian Customs Duties' Act, 1867, provides that a duty of three per cent. shall be levied on pepper exported from British India; and whereas the Governments of Travancore and Cochin have recently reduced the duty on pepper exported from their ports, from rupees fifteen to rupees nine per candy; and whereas it is expedient that the duty leviable on pepper so exported from the said port should not exceed the said reduced duty; It is hereby enacted as follows:—

Preamble.

1. In lieu of the duty prescribed by the said Acts or either of them, there shall be levied a duty not exceeding nine rupees a candy on all pepper exported by sea from the said port of Cochin; and the Governor of Fort St. George in Council may from time to time determine the exact rate of duty to be levied under this Act.

Duty leviable on pepper exported by sea from Cochin.

2. This Act shall be read with and taken as part of the said Act No. III of 1861.

Act to be read with Act No. III of 1861.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 31st January 1868.

No. 419.

The under-mentioned gentleman, appointed by the Secretary of State for India a Member of Her Majesty's Civil Service on the Bengal Establishment, reported his arrival in India on the 27th instant:—

Mr. H. Granville Sharp.

The Governor General in Council is pleased to attach Mr. Sharp to the Bengal Division of the Presidency of Fort William.

No. 425.

In modification of Rule 1 of the Rules relating to emigration from the Port of Bombay, published in Notification No. 2138, dated the 3rd March 1866, the Governor General in Council is pleased to direct, under Section 63, Clause 1, of Act XIII of 1864, that, for the future, the proportion of females shall be fifty (50) per cent. to male emigrants embarked.

Judicial.

The 31st January 1868.

No. 206.

Parputtigar Viddalingali Gowdah, of Kodly Hobly, in Coorg, is invested with the powers of a Subordinate Magistrate of the 2nd Class, described in Section 22 of Act XXV of 1861.

Revenue.

The 30th January 1868.

No. 99.

The following Officers of the Topographical Survey Department having obtained medical leave to Europe for a period exceeding twelve months, are placed on the list of Supernumeraries from the dates specified opposite their names:—

Captain W. G. Murray, S. C., 3rd Grade Surveyor, 25th March 1867.

Lieutenant George Strahan, R. E., 3rd Grade Surveyor, 10th November 1867.

Mr. F. B. Girdlestone, 1st Grade Assistant Surveyor, 23rd September 1867.

The following promotions are made in the Senior Branch of the Topographical Survey of India to fill existing vacancies:—

Lieutenant R. V. Riddell, R. E., 1st Grade Assistant Surveyor, to 3rd Grade Surveyor, from 1st October 1867.

Lieutenant Charles Strahan, R. E., 1st Grade Assistant Surveyor, to 3rd Grade Surveyor, from 1st December 1867.

Lieutenant A. E. Downing, S. C., 2nd Grade Assistant Surveyor, to 1st Grade Assistant Surveyor, from 7th November 1867.

Ecclesiastical.

The 31st January 1868.

No. 43.

ERRATUM.—In Notification No. 36, dated the 23rd instant, for "*The Reverend Teltrim Christopher Fagan,*" read "the Reverend Feltrim Christopher Fagan."

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

General.

Fort William, the 28th January 1868.

No. 184.

PROMOTION.—Lieutenant F. Currie, Assistant Commissioner, 3rd Grade, in Oude, to be Assistant Commissioner, 2nd Grade, *vice* Mr. W. Knighton, resigned.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 27th January 1868.

No. 84 *of* 1868.—Lieutenant Colonel John Gordon, Bengal Infantry, is promoted to the rank of Colonel in the Army, from the 18th October 1867, under Clause 8 of the Royal Warrant of the 31st January 1859, subject to Her Majesty's approval.

The promotion of Lieutenant Colonel Gordon, published in Government General Order No. 1162, of the 13th December 1866, is hereby cancelled.

No. 85 *of* 1868.—Lieutenant C. O'Donel, of the Bengal Staff Corps, Adjutant, 31st (Punjab) Regiment Native Infantry, who was appointed on probation as Sub-Assistant Commissary General, 3rd Class, by Government General Order No. 978 of the 11th October 1867, having passed the prescribed departmental tests is permanently attached to the Army Commissariat Department.

The 28th January 1868.

No. 86 *of* 1868.—Captain W. B. Barwell, of the Bengal Staff Corps, Sub-Assistant Commissary General, 3rd Class (on probation), is allowed leave of absence for one month from the 1st February 1868, to visit the Presidency preparatory to applying for sick leave to Europe.

No. 87 *of* 1868.—The following promotions and alteration of rank are made in the Subordinate Medical Department:—

PROMOTIONS.

Rank.	Names.	To what rank promoted.	From what Date.	In succession to
Hospl. Steward ...	Joseph Henry Lockwood...	Apothecary ...	20th Sept. 1867	Apothecary W. H. Kelly, pensioned.
Asst. Apothecary.	William Bacon ...	Hospl. Steward...		
Hospl. Apprentice	Charles Pierce ...	Asst. Apothecary		
Ditto ...	Edward Swainson ...	Ditto ...	3rd Oct. 1867...	Asst. Apothecary F. S. Cooper, dismissed.
Ditto ...	Cornelius Prince ...	Ditto ...	10th Oct. 1867...	Asst. Apothecary T. Rogers, dismissed.
Ditto ...	John Parnham ...	Ditto ...	9th Dec. 1867...	Asst. Apothecary A. Connolly, dismissed.
Hospl. Steward ...	John Routcliff ...	Apothecary ...	11th Dec. 1867	Apothecary A. Hogan, deceased.
Asst. Apothecary.	John Casey	Hospl. Steward...		
Hospl. Apprentice	James Munrowd ..	Asst. Apothecary		
Hospl. Steward ...	James Stephens ...	Apothecary ...	25th Dec. 1867	Apothecary W. J. Hannagan, Presidency Medical Store Depôt, made non-effective on the Departmental list, under the provisions of Military Department letter No. 759 of 20th April 1861.
Asst. Apothecary.	John Robert Charles Hall	Hospl. Steward...		
Hospl. Apprentice	Robert Herrick ...	Asst. Apothecary		

ALTERATION OF RANK.

Rank.	Names.	To rank from	In succession to
Apothecary ...	J. C. Ellis	7th Feb. 1865	Apothecary J. Tresham, deceased.
Ditto ...	W. Byrns (deceased) ...	16th March ,,	,, S. Slater, deceased.
Ditto ...	S. Turvey	6th July ,,	,, C. Marshall, pensioned.
Ditto ...	J. Birch	1st Aug. ,,	,, W. Byrns, deceased.
Ditto ...	J. W. K. Patterson... ...	13th Aug. ,,	,, J. Taylor, deceased.
Ditto ...	C. W. Stoney (pensioned) ...	23rd Feb. 1866	,, J. Sylvester, pensioned.
Ditto ...	T. Browne	7th May ,,	,, G. Hogan, pensioned.
Ditto ...	E. Tanney	18th June ,,	,, A. Clegg, pensioned.
Ditto ...	A. D. Cooper	2nd July ,,	,, J. Hogan, pensioned.
Ditto ...	D. T. Mills	13th Aug. ,,	,, T. Cullen, deceased.
Ditto ...	F. W. Hall	12th Jan. 1867	,, W. M. Martin, pensioned.
Ditto ...	T. Fernandez (supernumerary)...	12th Jan. ,,	Under the operation of Government General Order No. 788 of 23rd December 1863.
Ditto ...	H. R. Jackson	15th March ,,	Apothecary C. W. Stoney, pensioned.
Ditto ...	S. Wilson	27th May ,,	,, J. Richmond, deceased.
Ditto ...	W. B. Grassby	13th Aug. ,,	,, H. Lamb, deceased.
Hospl. Steward...	J. Maher	7th Feb. 1865	Hospl. Steward J. C. Ellis, promoted.
Ditto ...	F. Sanders	16th March ,,	,, W. Byrns, promoted.
Ditto ...	R. Kennelly	6th July ,,	,, S. Turvey, promoted.
Ditto ...	M. Morley	1st Aug. ,,	,, J. Birch, promoted.
Ditto ...	G. Blackburn	13th Aug. ,,	,, J. W. K. Patterson, promoted.
Ditto ..	W. R. Gray	31st Aug. ,,	,, J. D. Berkeley, deceased.
Ditto ...	T. M. Sullivan	27th Sept. ,,	,, A. Gibson, pensioned.
Ditto ...	D. E. Young (dismissed) ...	1st Feb. 1866	,, R. Goulbourne, resigned.
Ditto .	W. F. Browne	1st Feb. ,,	,, D. G. McCullock, resigned.
Ditto ...	R. Crossley	23rd Feb. ,,	,, C. W. Stoney, promoted.
Ditto ...	G. R. Jenkins	7th May ,,	,, T. Browne, promoted.
Ditto ...	H. P. Smith	18th June ,,	,, E. Tanney, promoted.
Ditto ...	J. Hogan	2nd July ,,	,, A. D. Cooper, promoted.
Ditto ...	J. Kelly	13th Aug. ,,	,, D. T. Mills, promoted.
Ditto ...	G. B. Blaker	6th Dec. ,,	,, D. E Young, dismissed.
Ditto ...	J. Hamilton	12th Jan. 1867	,, F. W. Hall, promoted.
Ditto ...	J. McGrath	15th March ,,	,, H. R. Jackson, promoted.
Ditto ...	H. J. Miller	27th May ,,	,, S. Wilson, promoted.
Ditto ...	T. Lyons	13th Aug. ,,	,, W. B. Grassby, promoted.
Asst. Apothecary	L. W. Duffy (deceased) ...	7th Feb. 1865	Asst. Apothy. J. Maher, promoted.
Ditto ...	R. Johnson	16th March ,,	,, F. Sanders, promoted.
Ditto ...	J. A. Elliot	17th March ,,	,, P. J. Coyne, dismissed.
Ditto ...	J. Pollock	30th March ,,	,, G. Knott, dismissed.
Ditto ...	W. Sims	2nd May ,,	,, C. Young, dismissed.
Ditto ...	S. Pollock	9th May ,,	,, W. Wilkinson, dismissed.
Ditto ...	J. H. Reid	18th May ,,	,, L. W. Duffy, deceased.
Ditto ...	S. Jackson	1st July ,,	,, J. R. Nowlan, dismissed.
Ditto ...	J. G. Fleming	6th July ,,	,, R. Kennelly, promoted.
Ditto ...	J. McNaught	26th July ,,	,, J. Hawke, resigned.
Ditto ...	W. Dearden (deceased) ...	1st Aug. ,,	,, M. Morley, promoted.
Ditto ...	E. A. Thompson	13th Aug. ,,	,, G. Blackburn, promoted.
Ditto ...	R. A. Fleming (dismissed) ...	31st Aug. ,,	,, W. R. Gray, promoted.
Ditto ...	G. Merrick	27th Sept. ,,	,, T. M. Sullivan, promoted.
Ditto ...	W. I. Knight	11th Oct. ,,	,, W. Dearden, deceased.
Ditto ...	W. I. O'Conor (dismissed) ...	14th Nov. ,,	,, J. A. Ellis, resigned.
Ditto ...	C. Hart	1st Feb. 1866	,, D. E. Young, promoted.

ALTERATION OF RANK,—*continued.*

Rank.	Names.	To rank from	In succession to
Asst. Apothecary	D. Toomey (dismissed) ...	1st Feb. 1866	Asst. Apothy. W. F. Browne, promoted.
Ditto ...	E. G. McCrothers (dismissed) ...	1st Feb. ,,	,, W. J. Higgins, dismissed.
Ditto ...	J. Forsyth	23rd Feb. ,,	,, R. Crossley, promoted.
Ditto ...	P. Barrett	7th May ,,	,, G. R. Jenkins, promoted.
Ditto ...	J. C. M. Vyall (resigned) ...	11th May ,,	,, J. Duncan, resigned.
Ditto ...	E. Sleigh	9th June ,,	,, B. J. Harding, deceased.
Ditto ...	R. Higginson	18th June ,,	,, H. P. Smith, promoted.
Ditto ...	G. W. Hassard	2nd July ,,	,, J. Hogan, promoted.
Ditto ...	J. W. Andrews	13th Aug. ,,	,, J. Kelly, promoted.
Ditto ...	E. M. Barciro	16th Oct. ,,	,, R. A. Fleming, dismissed,
Ditto ...	G. H. Campbell	22nd Oct. ,,	,, E. G. McCrothers, dismissed.
Ditto ...	W. H. Lewty	1st Dec. ,,	,, W. J. O'Conor, dismissed.
Ditto ...	G. Kunning	6th Dec. ,,	,, G. B. Blaker, promoted.
Ditto ...	R. M. Blaker	15th Dec. ,,	,, D. Toomey, dismissed.
Ditto ...	A. FitzGibbon, v. c. ...	12th Jan. 1867	,, J. Hamilton, promoted.
Ditto ...	A. B. Eates	21st Jan. ,,	,, J. C. M. Vyall, resigned.
Ditto ...	T. McCreech	25th Feb. ,,	,, W. Helps, dismissed.
Ditto ...	H. Holmes	9th March ,,	,, W. Beards, deceased.
Ditto ...	J. Boyle	15th March ,,	,, J. McGrath, promoted.
Ditto ...	E. D. Grose	16th April ,,	,, J. Lane, deceased.
Ditto ...	J. Holden	27th May ,,	,, H. J. Miller, promoted.
Ditto ...	C. Finnerty	6th June ,,	,, J. English, dismissed.
Ditto ...	E. L'Estrange	26th June ,,	,, C. G. Keane, resigned.
Ditto ...	J. Barty	13th Aug. ,,	,, T. Lyons, promoted.

N. B.—The promotion of Hospital Apprentice Charles Pierce, notified in Government General Order No. 1033 of 1867, is hereby cancelled.

No. 88 *of* 1868.—The following promotions are made in the under-mentioned Corps of the Native Army:—

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose Room.
45th Regiment Native Light Infantry.	Jemadar Meerwan Singh.	Subadar...	1st August 1867.	Shaick Lall Mahomed, invalided.
	Havildar Bughwan Singh.	Jemadar...	Ditto ...	Meerwan Sing, promoted.

No. 89 *of* 1868.—The under-mentioned outpensioner of the Royal Hospital at Chelsea, having been permitted to reside and draw his stipend in India, payment of pension is to be made and charged accordingly:—

	Rate of Pension per diem.
Private James Moran, late of the 104th Foot.	1*s.* (one shilling) from the date he ceases to receive Regimental pay or allowance.

No. 90 *of* 1868.—The following Military letter from the Right Hon'ble the Secretary of State for India, No. 400, dated 23rd December 1867, is published for general information:—

MILITARY. INDIA OFFICE;
No. 400. *London, 23rd December* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—The under-mentioned Officers have been permitted to return to their duty, viz.:—

Colonel H. Ramsay, C. B.
Lieutenant Colonel H. C. Anderson.
,, R. Ouseley.
,, H. Raban.
Major C. J. Godby.
,, A. M. Mackenzie.
,, W. Carnell.
,, C. Andrews.
Captain R. E. Boyle.
,, T. Nicholl.
,, W. R. Martin.
,, T. Lloyd (35th Foot.)
,, H. M. Repton.
,, A. Walker.
,, R. B. P. P. Campbell.
,, A. Copland.
,, T. C. Graham.
,, A. Callander.
Lieutenant C. M. MacGregor.
,, A. B. Chalmers.
Surgeon N. Chevers.
,, A. Eteson.

2. The under-mentioned Officers and Warrant Officer have been granted extensions of leave for the periods specified, viz.:—

Major General J. Welchman, C. B. ... 3 months.

Lieut. Colonel G. G. Anderson	6 months.
,, D. Briggs ...	
Major R. F. Webster ...	
,, F. C. Innes ...	
,, J. M. Mackenzie ...	
,, G. A. F. Houchen ...	
Captain A. S. Thain ...	
,, W. F. Fergusson ...	
,, E. O'B. Horsford ...	
,, P. W. Powlett ...	3 months.
,, R. H. Eades ...	6 ,,
,, J. A. M. Patton	4 ,,
,, A. Waterfield ...	6 ,,
Lieutenant T. T. Oliphant	6 ,,
Surgeon Major G. E. Givinns	2 ,,
Hospital Steward T. A. Earle	6 ,,

3. The under-mentioned Officer has been permitted to retire from the service from the date specified, viz.:—

Major J. E. Thomson, from the 5th October 1867.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

The 31st January 1868.

No. 91 *of* 1868.—The following promotion is made from the date specified, under the operation of Government General Order No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET.

To be Colonel.

Lieutenant Colonel William Robert Cunningham, Bengal Infantry. } 31st Jan. 1868.

No. 92 *of* 1868.—The under-mentioned Officer of the Bengal Staff Corps having completed 26 years' service, is promoted to the rank of Lieutenant Colonel from the date specified under the provisions of Government General Order No. 808, of the 26th September 1866, subject to Her Majesty's approval:—

Major George Swiney, 30th January 1868.

No. 93 *of* 1868.—Supernumerary Surgeon A. M. Garden, of the Medical Department, is brought on the establishment of Surgeons to fill an existing vacancy.

No. 94 *of* 1868.—The services of Assistant Surgeon E. J. Hoskins, M. D., of the Medical Department, are placed at the disposal of the Government of Bengal.

No. 95 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Honorary Captain Edward Smith, Assistant Engineer, Department of Public Works, Punjab. } For 20 months.

No. 96 *of* 1868.—His Excellency the Governor General in Council is pleased to direct the publication in General Orders of the following Military letter from the Right Hon'ble the Secretary of State for India, No. 396, dated 23rd December 1867:—

MILITARY. INDIA OFFICE;

No. 396. *London*, 23*rd December* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I have to acknowledge the receipt of your Excellency's letter dated the 23rd of October last, No. 311, respecting the motto "Ready, aye ready," which was granted by the late General Sir Charles Napier to the 6th Punjab Infantry, which was at that time the Sinde Camel Corps, and I have much pleasure in acquainting you that Her Majesty has been graciously pleased to approve of the motto being borne on the accoutrements and colours of the Regiment.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

No. 97 *of* 1868.—The following Extracts from the *London Gazette* of the 24th December 1867, page 7010, are published for general information:—

"London Gazette" of the 24th December 1867, *page* 7010.

WAR OFFICE, PALL MALL,

24th December 1867.

The under-mentioned Officers having completed the qualifying service with the rank of Lieutenant Colonel, to be Colonels, under the provisions of the Royal Warrant of the 3rd February 1866:—

Lieutenant Colonel Sisley John Batten, Madras Staff Corps, dated 10th June 1867.

Lieutenant Colonel Montague James Turnbull, Bengal Staff Corps, dated 28th June 1867.

Lieutenant Colonel Samuel Hugh James Davies, Bengal Staff Corps, dated 28th June 1867.

Lieutenant Colonel Frederick William Bond, Royal Artillery, dated 2nd October 1867.

Lieutenant Colonel Charles Samuel Woodcock, Royal Artillery, dated 24th November 1867.

The under-mentioned promotions to take place in Her Majesty's Indian Military Forces, consequent on the death of Lieutenant General Christopher Godby, C. B., Bengal Infantry, on the 8th December 1867, and Lieutenant General Maurice Tweedie, Madras Infantry, on the 14th December 1867.

To be Lieutenant Generals.

Major General James Adam Howden, Madras Infantry, dated 9th December 1867.

Major General Augustus Clarke, Madras Infantry, dated 15th December 1867.

To be Major Generals.

Colonel George Palmer Whish, Bengal Staff Corps, dated 9th December 1867.

Colonel George Malcolm, C. B., Bombay Staff Corps, dated 15th December 1867.

No. 98 *of* 1868.—Agreeably to G. G. O. No. 181 of 12th December 1863, the under-mentioned heirs of men of the 15th Native Infantry are admitted to the Native Family Pension from the date specified opposite to their names, and the Pay Master of Pensioners in whose Circle the individuals reside will furnish the prescribed Rolls to the Department of Audit and to the parties concerned:—

Name of Claimant.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Caste.	Personal appearance and particular marks.	Village and District.	Nature of relationship to the deceased.	Description of the deceased relation on whose account claims are made. Name.	Rank.	Last Corps.	Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
														Rs. A. P.		
* Meeha Khan	59	...	5	10	Mussulman Goojur.	No marks, of brown complexion and straight figure; has got his son's medal.	Roysur Towallee, Loodianah.	Father	Hakeem Khan	Sepoy	15th (The Loodianah) Regt. N. I.	May 9, 1861	April 4, 1866	2 12 0	For life	Meerut.
* Deedar Sing	72	...	6	2	Jat Seikh	Nearly double from old age ...	Boorjkoolara-Jugeawah, Loodianah.	Father	Maun Sing ...	Ditto ...	Ditto ...	Jan. 19, 1861	Ditto ...	2 12 0	Ditto ...	Ditto.
* Sungoo ...	16	...	4	11	Jat Seikh	Strong build; mark of boil on right breast; has his Father's medal.	Neoree Sungroo, Putteeala.	Son ...	Narain Sing ...	Ditto ...	Ditto ...	Nov. 25, 1860	Ditto ...	2 12 0	For 12 years.	Ditto.
* Mohur Sing	80	...	5	8	Jat Seikh	A swelling on his stomach; very aged.	Ghyree Buttinda, Putteeala.	Father	Ram Sing ...	Ditto ...	Ditto ...	July 26, 1860	Ditto ...	2 12 0	For life	Ditto.
* Kurmoo ...	40	...	5	3	Jat Seikh	Brown complexion, with a little hair on her upper lip.	Chunai Soonam, Putteeala.	Wife ...	Chur Sing ...	Ditto ...	Ditto ...	Oct. 30, 1860	Ditto ...	2 12 0	Ditto ...	Ditto.
* Noorbuhee	30	...	5	1	Mussulmanee.	No marks, fair complexion and small make, slight build.	Ghazeepore Kunna, Loodianah.	Wife ...	Ranjay Khan	Havildar	Ditto ...	.....	Ditto ...	4 8 0	Ditto ...	Ditto.
* Baghun ...	55	...	5	7	Jat Seikh	No marks, but rather tender eyes.	Gundo Sunam, Putteeala.	Wife ...	Boota Sing ...	Sepoy	Ditto ...	Aug. 18, 1861	Ditto ...	2 12 0	Ditto ...	Ditto.
* Baghun ...	80	...	5	7	Jat Seikh	Very aged; no marks ...	Kotela Moolapore, Putteeala.	Mother	Boodh Sing ...	Ditto ...	Ditto ...	Mar. 29, 1861	Ditto ...	2 12 0	Ditto ...	Ditto.
* Jainah ...	58	...	5	5	Mussulmanee.	Old looking and very grey hair	Sirochailandoo Umritsur, Umritsur.	Mother	Luddoo ...	Ditto ...	Ditto ...	Oct. 17, 1860	Ditto ...	2 12 0	Ditto ...	Ditto.
* Rahw ...	24	...	5	7	Jat Seikh	Youthful, and of fair complexion, but marked with small-pox.	Lussowil Payal, Putteeala.	Wife ...	Khanl Sing ...	Ditto ...	Ditto ...	Dec. 25, 1860	Ditto ...	2 12 0	Ditto ...	Ditto.
* Rimkoear	48	...	5	...	Jat Seikh	Old and small, brown complexion; no marks.	Rampore Loodianah, Loodianah.	Mother	Hakim Sing ...	Ditto ...	Ditto ...	Sept. 17, 1860	Ditto ...	2 12 0	Ditto ...	Ditto.
* Bhoopa ...	67	...	5	6	Jat Seikh	Old, bent nearly double ...	Laten Loodianah, Loodianah.	Father	Lana Sing ...	Ditto ...	Ditto ...	Nov. 28, 1860	Ditto ...	2 12 0	Ditto ...	Ditto.

* Arrears of pension restricted to two years antecedent to the date of Committee's Proceedings.

Description of the deceased relation on whose account claims are made.			Ages.		Height.		Caste.	Personal appearance and particular marks.	Village and District.	Nature of relationship to the deceased.	Amount of Pension.	For what period.	Date of admission.	Date of Committee's Proceedings.	By what Pension Pay Master payable.
Name of Claimant.	Name.	Rank.	Years.	Months.	Feet.	Inches.					Rs. A. P.				
* Dia ...	Khan Sing ...	Naick ..	76 ...		5	4	Jat Seikh	Very, very aged ...	Taypaye Kuppoorthulla, Jullundur.	Mother	3 8 0	For life	Mar. 17, 1861	April 4, 1866	Meerut.
* Bunnoo ...	Daisa Sing ...	Sepoy...	62 ...		5	3	Jat Seikh	One eye blind and the other nearly so.	Pugwarrah Pugwarrah, Kuppoorthulla.	Mother	2 8 0	Ditto ...	Mar. 24, 1861	Ditto ...	Ditto.
* Kourhee ...	Summond Sing	Ditto ...	75 ...		5	4½	Jat Seikh	Very old and feeble ...	Beer Soonam, Putteeala.	Mother	2 12 0	Ditto ...	May 8, 1861	Ditto ...	Ditto.
* Dakha ...	Goormuck Sing	Havildar.	55 ...		5	5	Jat Seikh	No marks on her person, but of a dark complexion, and youthful looking; she has a small mark like a small-pox pit between her eyes.	Buttooha Shapore, Putteeala.	Wife ...	4 8 0	Ditto ...	Jan. 27, 1861	Ditto ...	Ditto.
* Dhurmoo...	Baila Sing ...	Naick ...	36 ...		5	6	Jat Seikh	Dark colour, and looks much older than her reputed age.	Toolewa Sherepore Putteeala.	Wife ...	3 8 0	Ditto ...	Jan. 26, 1861	Ditto	Ditto.
* Manoo ...	Mohur Sing ...	Ditto ...	32 ...		5	5	Jat Seikh	Fair and well looking, but has no marks or scars.	Sangeree Putteeala, Putteeala.	Wife ...	3 8 0	Ditto ...	.....	Ditto	Ditto.
* Kummoo...	Mana ...	Sepoy ...	40 ...		5	4	Mussulmanee.	Has a mark on the right side of her throat where she was wounded by a Buffalo; her collar bone was broken at the same time.	Shakurghur Goordaspore, Goordaspore.	Wife ...	2 12 0	Ditto ...	.....	Ditto	Ditto.
* Dhermoo...	Shaick Fouzdar	Naick...	40 ...		5	5	Mussulmanee.	Mark of boil on the left forearm	Poorain Jugraon, Loodianah.	Wife ...	3 8 0	Ditto ...	Nov. 21, 1861	Ditto	Ditto.
* Nehalloo ...	Dull Sing ...	Sepoy...	40 ...		5	4	Jat Seikh	Rather dark complexion, is put down as 22 by the District Officer, but looks the age stated here.	Seroon chalandee Umritsur, Umritsur.	Wife ...	2 12 0	Ditto ...	.....	Ditto	Ditto.
* Jusseea ...	Lena Sing ...	Naick...	27 ...		5	5	Jat Seikh	Wound from a Cow's horn on the forehead and a scar on right fore arm.	Kallasunghaddan Kuppoorthulla, Jullunder.	Wife ...	3 8 0	Ditto ..	Apl. 21, 1861	Ditto	Ditto.
* Nundo ...	Mohur Sing ...	Sepoy...	41 ...		5	7	Seikh ...	Two front teeth broken in her upper jaw.	Kyree Putteeala, Putteeala.	Wife ...	2 12 0	Ditto ...	Oct. 13, 1860	Ditto	Ditto.
* Mella ...	Umrah ...	Son ...	9 ...		4	4	Mussulman	Mark of a wound over the right temple.	Mullain Umritsur, Umritsur.	Son ...	2 12 0	For 12 years.	Feb. 26, 1861	Ditto	Ditto.
* Nunda ...	Ram Sing ...	Ditto ...	71 ...		5	4	Jat Seikh	Has no marks, except extreme old age.	Kotputtohieka Malpore, Hooshearpore.	Mother	2 12 0	For life	Mar. 29, 1861	Ditto	Ditto.
* Bukho ...	Seikh Phillo ..	Ditto ...	47 ...		5	6	Mussulmanee.	A mole on the right cheek, covered with hair.	Kanrunke Jugraon, Loodianah.	Wife ...	2 12 0	Ditto ...	June 4, 1861	Ditto	Ditto.
* Dhaka ...	Lena Sing ...	Ditto ...	67 ...		5	4	Jat Seikh	Grizzled hair; eyes hazel, tall and large make; mole on the back below the right shoulder.	Futteh Nungul Battala, Goordaspore.	Mother	2 12 0	Ditto ...	Aug. 15, 1860	Ditto	Ditto.
* Anokha ...	Kour Sing ...	Ditto ...	70 ...		5	7	Jat Seikh	A hole in the right nostril for a nose ring; grey and aged; fore finger of right hand crooked and shorter than left.	Roopwal Gurdwar, Hoosheapore.	Father	2 12 0	Ditto ...	Jan. 12, 1861	Ditto	Ditto.

* Arrears of pension restricted to two years antecedent to the date of Committee's Proceedings.

No. 99 *of* 1868.—The under-mentioned out-pensioner having been permitted to reside and draw his stipend in the Bengal Presidency, payment of his pension is to be made and charged accordingly:—

	Rate of Pension.
Private John William Goodman, an out-pensioner of the Royal Hospital at Chelsea, from the 80th Foot.	*7d.* (seven pence) per diem, paid up to the 31st day of December 1867. Date of expiration of pension, 14th October 1869.

H. W. Norman, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 27th January 1868.

No. 29.

Mr. J. W. Alexander, Assistant Engineer, 2nd Grade, Punjab, has been appointed to officiate as Assistant Secretary to the Government of India in the Public Works Department, with effect from the 15th January 1868.

The 28th January 1868.

No. 30.

Mr. H. Leonard, Superintending Engineer, 1st Class, 2nd Grade, Officiating Superintending Engineer, South-Eastern Circle, is appointed to officiate as Chief Engineer and Secretary to Government, Bengal, Public Works Department, during the absence on privilege leave of Colonel J. E. T. Nicolls, R. E.

No. 31.

Gunner J. Kennedy, Overseer, 1st Grade, is transferred from British Burmah to the North-Western Provinces.

No. 32.

Mr. C. Swetenham has been appointed to the Public Works Department as a temporary Assistant Engineer of the 3rd Grade and posted to the Punjab for employment on survey duty in connection with irrigation works.

Revenue—Forests.

The 28th January 1868.

No. 3 F.

As a temporary arrangement, pending further orders, Lieutenant G. J. VanSomeren, 1st Assistant Conservator, has been appointed to officiate as Conservator of Forests, Mysore and Coorg, *vice* Major A. Hunter, who has resigned his appointment.

Lieutenant VanSomeren took charge of the Office of Conservator on the 6th January 1868.

C. H. Dickens, *Colonel, R. A.,*
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 27th January 1868.

No. 582.

APPOINTMENT.—Surgeon Major H. W. Graham, Deputy Assay Master of the Calcutta Mint, to be Assay Master of the Madras Mint.

The 28th January 1868.

No. 623.

Lieutenant Colonel J. A. Ballard, C. B., received charge of the Office of Commissioner of Paper Currency, Bombay, from Captain E. C. S. Williams on the forenoon of the 26th ultimo, from which date the services of Captain Williams have been placed temporarily at the disposal of the Government of Bombay.

The 31st January 1868.

No. 638.

The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in December 1867, is published for general information :—

	CALCUTTA.			MADRAS.			BOMBAY.		
	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.
	Government.	Merchants.		Government.	Merchants.		Government.	Merchants.	
In December 1867	416	19,65,247	11,16,851	...	462	...	1,659	10,01,630	1,99,936

E. H. LUSHINGTON,
Secy. to the Govt. of India.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st January 1868.

No. 253.

Mails for Rangoon, Moulmein, Penang, Singapore, and Malacca, for transmission per Steamer *Coringa*, will be closed at this Office on Thursday the 6th February, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

The 25th January 1868.

No. 257.

Mails for the United Kingdom *viâ* Marseilles only, countries *viâ* the United Kingdom, France, Foreign Europe *viâ* France, the intermediate Ports and China, for transmission per French Mail Steamer *Meinam*, will be closed at this Office on Sunday, the 2nd February, at 6 P. M.

Postage to the United Kingdom.

Weight	½ oz.	Rs.	0 6 8
	1 „	„	0 13 4
	2 „	„	1 10 8

The 27th January 1868.

No. 258.

The Overland Mail per Steamer *Candia* will be closed on Saturday, the 8th February, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.		*Viâ Marseilles.*	*Viâ Southampton.*
Letter Postage.	Under ½ Ounce	Rs.	0 6 8	Rs. 0 4 0
	„ 1 „	„	0 13 4	„ 0 8 0
	„ 2 „	„	1 10 8	„ 1 0 0
	Books and Pattern Packets.			
	Under 4 Ounces	Rs.	0 4 0	Rs. 0 2 8
	„ 8 „	„	0 8 0	„ 0 5 4

NOTE.—Adding 4 annas for every additional 4 ounces for Books and Pattern Packets sent viâ Marseilles, and 2 annas 8 pie viâ Southampton.
No Packets exceeding 5 lbs. will be received.

No. 259.

Mail Packets *viâ* Marseilles also *viâ* Southampton for the Overland Mail, which leaves Bombay on the 14th February 1868, will be closed in this Office at 6 P. M., on Saturday, the 8th proximo.

An Express Packet will be closed at 6 P. M. on Sunday, the 9th idem.

The 28th January 1868.

No. 260.

Mails for Chittagong and Akyab for transmission per Steamer *Moulmain* will be closed at this Office on Wednesday, the 5th February, at 6 P. M.

The 31st January 1868.

No. 261.

The Overland Mail of the 23rd January 1868 and Express Packets of the 24th idem arrived at Bombay in time for the Overland Steamer.

W. H. MCGOWAN,
Post Master of Calcutta.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 24th January 1868.

No. 8.

Mr. W. H. Patterson, Civil Assistant Revenue Surveyor, 3rd Grade, atttached to the 2nd Division, Oudh, passed the 1st or lower standard in Hindoostance on the 1st July 1867.

J. E. GASTRELL, *Colonel,*
Depy. Survr. Genl.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned Students have passed the Examination for the Degree of Bachelor in Law :—

FIRST DIVISION.

In Order of Merit.

1.	Chuckerbutty, Gireendra Mohun	...	Presidency College.
2.	Mookerjea, Rajkrishna	...	Ditto.
3.	Yusoof, Mohommed	...	Patna College.
4.	Roy, Prosunno Coomar	...	Presidency College.
5.	Bhuttacharjea, Dwarka Nath	...	Ditto.
6.	Sing, Boodh Sen	...	Ditto.
	Sein, Aukhil Chunder	...	Ditto.
	Paul, Omerto Lall	...	Ditto.

SECOND DIVISION.

In Order of Merit.

1.	Bose, Beroja Prosaud	...	Presidency College.
2.	Sen, Chunder Mohun	...	Dacca College.
3.	Dey, Goury Sunker	...	Presidency College.
	Roy, Dhonesh Chunder	...	Patna College.
5.	Bose, Koroona Doss	...	Presidency College.
	Banerjea, Nilmadhub	...	Ditto.
7.	Mookerjea, Nobin Kissen	...	Ditto.
8.	Chatterjea, Oma Canto	...	Ditto.
9.	Naug, Shumboo Chunder	...	Dacca College.
10.	Banerjea, Aubinash Chunder	...	Presidency College.
11.	Sircar, Aukhoy Chunder	...	Ditto.
12.	Doss, Krishna Chunder	...	Ditto.
13.	Sircar, Kristo Chunder	...	Berhampore College.
	Chatterjea, Grish Chunder, No. 2	...	Presidency College.
	Sing, Joygopal	...	Ditto.
16.	Dhur, Sham Chand	...	Hooghly College.
17.	Doss, Jodoo Nath	...	Presidency College.
18.	Ghose, Dhone Krishna	...	Ditto.
19.	Banerjea, Koylash Chunder	...	Ditto.
20.	Chatterjea, Amerindra Nath	...	Ditto.
21.	„ Bhugwan Chunder	...	Ditto.
22.	Mozoomdar, Shama Churn	...	Ditto.
23.	Roy, Kally Prosunno	...	Ditto.
24.	Chatterjea, Kally Prosunno	...	Ditto.
25.	Dutt, Wooma Churn	...	Ditto.
26.	Bhuttacharjea, Tariny Canto	...	Ditto.
27.	Roy Chowdry, Khetter Mohun	...	Ditto.
28.	Shome, Burroda Prosunno	...	Ditto.
29.	Bose, Gopal Chunder	...	Ditto.
30.	Roy, Kissen Nath	...	Hooghly College.
31.	Seal, Jadub Chunder	...	Presidency College.
32.	Bose, Mothoora Nath	...	Ditto.
33.	Chatterjea, Hem Chunder	...	Hooghly College.

34.	Samunto, Nilmadhub	...	Presidency College.
35.	Dey, Shib Chunder	...	Ditto.
36.	Bhur, Troylokho Nath	...	Ditto.
	Shome, Debendro Lall	...	Hooghly College.
38.	Mendies, H. ...	...	Presidency College.
39.	Chatterjea, Grish Chunder	...	Ditto.
40.	Dey, Shumboo Chunder	...	Ditto.

The under-mentioned Students have passed the Examination for a Licence in **Law**:—

In Alphabetical Order.

Aich, Shib Chunder	...	Presidency College.
Doss, Nilmoney	...	Ditto.
Gangooly, Juggobundhu	...	Ditto.
Mozoomdar, Surbeshur	...	Ditto.
Palit, Taruck Nath	...	Ditto.
Roy, Deno Bundhu...	...	Dacca College.

The under-mentioned Students have passed the Examination for the Degree of **Bachelor of Arts**:—

FIRST DIVISION.

In Order of Merit.

1.	Dutt, Jugguth Bundhu	...	Presidency College.
2.	Roy, Chunder Coomar	...	General Assembly's Institution.
3.	Deb, Opender Chunder	...	Presidency College.
4.	Chuckerbutty, Tarra Nath	...	Calcutta Free Church Institution.
5.	Laha, Juggo Bundhu	...	Dacca College.
6.	Chatterjea, Protool Chunder	...	General Assembly's Institution.
	Banerjea, Koylash Chunder	...	Patna College.
8.	Dutt, Mohendro Nath	...	Presidency College.
9.	Mitra, Opendro Nath	...	Ditto.
10.	Chatterjea, Mothoora Nath	...	Dacca College.
11.	Ghose, Khetter Chunder	...	Presidency College.
12.	Shaha, Gopal Chunder	...	Calcutta Free Church Institution.
13.	Bysack, Jugguthdoorlub	...	Presidency College.
14.	Doss, Jugguth Chunder	...	General Assembly's Institution.
15.	Banerjea, Shib Chunder	...	Patna College.
16.	„ Jadub Chunder, B. M.	...	Medical College.
17.	Bose, Mohendro Nath	...	Hooghly College.
18.	Gupta, Gopal Chunder	...	Presidency College.
	Rutton Chand ...	...	Agra College.
20.	Bose, Sham Kissore	...	Dacca College.

SECOND DIVISION.

In Alphabetical Order.

	Auddy, Aushootosh	...	Hooghly College.
	Banerjea, Hurry Churn	...	Calcutta Free Church Institution.
	„ Mohendro Nath	...	Presidency College.
	„ S. N. ...	...	Doveton College.
	„ Tara Podo	...	Kishnaghur College.
	Bharon Pershad ...	...	Delhi College.
	Bhunjo, Kally Doss	...	Presidency College.
	Bhuttacharjea, Hurro Nath	...	General Assembly's Institution.
	Bose, Behary Loll	...	Presidency College.
10	„ Doorga Coomar	...	Teacher.
	„ Jogendro Nath	...	Calcutta Free Church Institution.
	„ Khetter Mohun	...	Presidency College.
	„ Odoy Chunder	...	Ditto.
	Chatterjea, Pitambur	...	Hooghly College.
	Chowdhry, Jogendro Nath	...	Presidency College.
	„ Kally Kristo	...	Ditto.
	Chuckerbutty, Eshan Chunder	...	General Assembly's Institution.
	Dhur, Deno Nath ...	...	Teacher.
	Doss, Boycunto Nath	...	Dacca College.
20	„ Deno Nath ...	...	Calcutta Free Church Institution.
	„ Gopal Chunder	...	Dacca College.
	Dutt, Bepin Behary	...	Presidency College.
	„ Bolye Chand	...	Ditto.
	„ Hurri Sunkur	...	Ex-Student, Hooghly College.

	Ghose, Mohim Chunder	...	Presidency College.
	„ Ramroop ...	...	Queen's College, Benares.
	Goshwami, Jadub Chunder	...	Presidency College.
	Gupta, Radha Romun	...	Ditto.
	Khan, Ram Doorlub	...	Teacher.
30	Lahory, Romesh Chunder	...	Presidency College.
	Lewis, George ...	...	Lahore Mission School.
	Mitra, Aubinash Chunder	...	Presidency College.
	„ Rojonee Nath	...	Hooghly College.
	Mookerjea, Gopal Chunder	...	Presidency College.
	Obayd-ul-Ruhman	...	Berhampore College.
	Pattock, Ram Rutten	...	Ditto.
	Paul, Kartick Chunder	...	Hooghly College.
	„ Sree Nath ...	...	Ditto.
	Roy, Kishory Mohun	...	Presidency College.
40	Sen, Burroda Gobindo	...	Ditto.
	„ Comola Canto...	...	Ditto.
	„ Joy Kissen ...	...	Ditto.
	„ Kristo Behary	...	Ditto.
	„ Nobeen Chunder	...	General Assembly's Institution.
	Tiery, E. R. T. ...	...	Doveton College.
	Tolapatra, Ram Jadub	...	Berhampore College.
47	Younan, J. ...	...	Presidency College.

THIRD DIVISION.

In Alphabetical Order.

	Ahmed, Hameed-Uddeen	...	Teacher.
	Bagchee, Doorga Nath	...	Berhampore College.
	„ Hera Lall	...	Calcutta Free Church Institution.
	Banerjea, Preo Nath	...	Kishnaghur College.
	„ Ram Mohun	...	Queen's College, Benares.
	„ Siddeshur	...	Hooghly College.
	Bose, Nemy Chunder	...	Presidency College.
	„ Nepal Chunder	...	Calcutta Free Church Institution.
	Chowdry, Benode Behary	...	Ditto.
10	Doss, Kally Coomar	...	General Assembly's Institution.
	„ Thakur ...	...	Lahore Mission School.
	Dutt, Bharut Chunder	...	General Assembly's Institution.
	„ Ram Gopal ...	...	Berhampore College.
	„ Shoshee Bhushun, II	...	Presidency College.
	Gangooly, Benode Behary	...	Kishnaghur College.
	Ghose, Bacharam ...	...	Calcutta Free Church Institution.
	„ Omesh Chunder	...	Patna College.
	„ Uttol Behary	...	Presidency College.
	Gupta, Ramgutty ...	...	Calcutta Free Church Institution.
20	Halder, Mutty Lall	...	Teacher.
	Joardar, Mohim Chunder	...	Berhampore College.
	Mitra, Benode Behary	...	Presidency College.
	„ Poorno Chunder	...	Calcutta Free Church Institution.
	Moitry, Hurry Bulub	...	Teacher.
	Mookerjea, Bippro Doss	...	Kishnaghur College.
	„ Goopee Mohun	...	Calcutta Free Church Institution.
	Mull, Sanjbi ...	...	Lahore College.
	Mullick, Behary Lall	...	Hooghly College.
	Roy, Shoodhangsu Bhooshun	...	Calcutta Free Church Institution.
30	Sen, Anund Gopal ...	...	Teacher.
	„ Deno Bundhu...	...	Ditto.
32	„ Komola Canto...	...	Ditto.

J. SUTCLIFFE, M. A.,
Registrar.

CALCUTTA UNIVERSITY,
The 24th January 1868.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 20th, 1868...	19,094	.....	44,287	2,05,005	30,61,717
„ 21st, „	2,946	2,697	44,511	57,884	30,61,717
„ 22nd, „	.....	3,563	40,858	62,999	30,61,717
„ 23rd, „	.....	4,070	23,628	67,985	30,61,717
„ 24th, „	.....	.....	23,628	67,952	30,61,717
„ 25th, „	.....	21,113	1,725	90,160	30,61,717

CALCUTTA MINT, *The 27th January* 1868.

H. HYDE, *Lieut. Colonel, Mint Master.*

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

In transit by Post, the 1st half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$22260 for Rs. 10 of the Allahabad Circle.

H. E. FOX.

The 2nd halves of the following Currency Notes of the Allahabad Circle:—

No. $\frac{A}{18}$15807 for Rs. 10.
„ $\frac{A}{18}$24235 „ 10.

J. W. ROBINSON.

In transit by Post from Sultanpore to Benares, the half of the following Allahabad Circle Currency Note:—

No. $\frac{A}{18}$39961 for Rs. 10.

SHEW GHOLAM SINGH.

First halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{55}$64778 for Rs. 50 of the Allahabad Circle.
„ $\frac{A}{14}$71335 „ 20 „ Ditto.

F. W. HARRISON.

Halves of the following Allahabad Circle Currency Notes:—

No. $\frac{A}{18}$04685 for Rs. 10,
„ $\frac{A}{38}$59370 „ 100,

GRINDLAY & Co.

The following entire Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$17510 for Rs. 10.

KADER NAUTH CHATTERJEE.

In transit from Dinagepore to Benares, halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{21}$1369 for Rs. 10.
„ $\frac{A}{21}$12567 „ 10.

BHYRUB CHUNDER MITTER.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{21}$51562 for Rs. 10.
„ $\frac{A}{16}$72275 „ 10.

R. KING.

In transit by post the following Currency Notes of the Lahore Circle:—

No. $\frac{A}{13}$67349 for Rs. 50.
„ $\frac{A}{13}$67350 „ 50.

HUSSUNALY KHAN.

First half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{14}$03355 for Rs. 50.

JOHN BOAG.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$18324 for Rs. 10.

J. B. BALDWIN.

Lost or Stolen.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{47}$60143 for Rs. 10.

H. ANDREWS.

Halves of the following Currency Notes—intimation given to the Currency Office, Calcutta:—

No. $\frac{A}{28}$53461 for Rs. 100.
„ $\frac{A}{12}$11590 „ 50.

J. VANGELDER.

Notice.

Received in the course of business the following Currency Note, of which the two halves bear different numbers:—

No. $\frac{A}{21}$03611 } one Note.
„ $\frac{A}{21}$03613 }

RAKHAL CHURN HALDAR.

Application has been made to the Currency Office, Calcutta, for payment of a Currency Note, wrongly joined as follows:—

1st half No. $\frac{A}{10}$11011 }
2nd half „ $\frac{A}{10}$18046 } one Note for Rs. 20.

BUNSEELALL ABEERCHAND,
Roy Bahadoor.

PROMISSORY NOTES.

Lost, Stolen, or Destroyed.

The under-mentioned six Government Promissory Notes belonging to the estate of the late Myla Iyahsawmy Moodeliar, the proprietor. Payment of these Notes and of interest thereon have been stopped at the Loan Office, and application is about to be made for the issue of duplicate Notes in my favour:—

No. 30193 of 1859-60, at 5½ per cent., for Rs. 1,000.
No. L$\frac{216}{8}$ of 1859-60, at 5½ per cent., for Rs. 1,000.
No. 8363 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8364 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8365 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8367 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.

M. I. RAMASAWMY MOODELIAR,
Administrator to the Estate of the late
M. IYAHSAWMY MOODELIAR.

ADVERTISEMENTS.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain,*
Exc. Engr., Fyzabad Division.

Notice.

Wanted for the Sehore High School a third English Master—salary Rs. 80 per mensem and a house.

Apply, forwarding copies of testimonials and references, to the Political Agent in Bhopal, Sehore, Central India.

BANK OF BENGAL.

Notice.

The Directors have made the following appointments in connection with the Bank's Establishment:—

Mr. Robert Hardie, to be Officiating Chief Accountant and Deputy Secretary.
Mr. W. D. Cruickshank, to be Officiating Inspector of Branches during the absence of Mr. A. Y. Watt, on leave.
Mr. C. J. Cooke, Superintendent of the Treasury, to be Agent, at Allahabad.
Mr. D. P. S. Montieth, first Passing Officer, to be Superintendent of the Treasury.
Mr. G. D. Walker, Accountant, to be first Passing Officer.
Mr. A. B. Antram, Acting Superintendent, Depositors' Department, to be Superintendent.
Mr. J. D. Watters, Acting Agent at Allahabad, to be Acting Agent at Lahore.
Mr. James Nicoll, Sub-Agent at Lahore, to be Assistant Accountant at Head Office.

GEO. DICKSON,
Secy. and Treasurer.

The 22nd January 1868.

Notice

Is hereby given, that the interest and responsibility of Mr. William Pearce, Junior, in our Firm, has ceased as from 31st December last.

PEARCE, MACRAE & Co.

CALCUTTA, *The 15th January* 1868.

Notice.

Probate of the Last Will and Testament of the late William Frederick Fergusson, formerly of Calcutta, Merchant, and more lately of Langham Place in the Parish of Marylebone, who died at Titaghur on the 31st of December 1867, having been granted by the High Court of Judicature at Fort William in Bengal in its Testamentary and Intestate Jurisdiction to Thomas Maltby Robinson, of 4, Hastings' Street, in the Town of Calcutta, Managing Director of the Bengal Coal Company, "Limited," and Frederick John Fergusson, of No. 7, Hastings' Street, aforesaid, Solicitor, two of the Executors appointed by such Will, all persons having claims against the Estate of the said William Frederick Fergusson are requested to send particulars of the same to the said Executors forthwith. Dated the 13th day of January 1868.

C. SANDERSON,
Proctor.

Notice.

In the matter of the Indian Companies Act, 1866, and in the matter of the Oriental Insurance Society, a duly incorporated Joint Stock Company, formerly carrying on business in Bombay, but now in course of Voluntary Liquidation.

The Creditors of the abovenamed Society are required, on or before the 1st day of May 1868, to send their names and addresses and the particulars of their debts or claim to *Messrs. Bhimjee Purshotum Cooverjee, Rustomjee Mody, and Cursetjee Hormusjee Chinay*, the Liquidators of the said Society, at their Office, Victoria Buildings, Parsee Bazar Street, Bombay, or to the undersigned as their Solicitors, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

HEARN, CLEVELAND AND PEILL,
Solicitors, Graham's Buildings,
Parsee Bazar Street, Bombay.

BOMBAY; *The 24th December* 1867.

Price, Two Rupees.

BUDGET ESTIMATE OF REVENUE, EXPENDITURE, AND CASH BALANCES OF THE GOVERNMENT OF INDIA for the year 1867-68.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 22nd January 1868.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loan of 1856-57.	5 per cent.		5½ per cent. Loan of 1859-60.	5 per cent. Debentures for						Total Amount.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.		P. W. of 1854-55.	of 1856-57.		1 year. Repayable Jan. 1868.	2 years. Repayable Jan. 1869.	3 years. Repayable Jan. 1870.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 8th January 1868 ...	52,600	39,466	2,346	20,85,120	36,72,000	1,45,20,300	1,08,07,700	67,08,200	16,500	49,07,700	5,91,91,400	3,94,23,000	...	1,50,000	12,03,000	32,37,000	32,81,000	43,91,000	15,37,51,332
Add—																			
Amount enfaced at Madras between 9th and 22nd January 1868 ...	...	...	...	...	...	35,200	44,800	...	...	...	1,000	33,000	...	...	...	...	...	...	1,14,000
Amount enfaced at Bombay between 9th and 22nd January 1868	...	...	...	...	600	5,200	34,500	59,000	...	...	99,000	45,000	...	...	...	...	...	...	2,43,600
Amount enfaced at Calcutta between 9th and 22nd January 1868	...	...	...	3,21,061	31,100	76,000	1,23,600	1,04,100	...	6,000	3,66,100	7,23,500	...	...	2,00,000	1,52,000	35,000	21,000	19,30,506
Total ...	52,600	39,466	2,346	24,17,226	37,03,700	1,46,36,700	1,10,70,000	69,31,300	16,500	49,13,700	5,96,60,500	4,02,24,500	...	1,50,000	14,03,000	33,89,000	33,16,000	44,12,000	15,60,39,438
Deduct—																			
Amount written off in the London Registers	...	...	...	23,680	...	1,000	3,000	...	...	500	70,500	15,000	...	...	...	...	...	...	1,13,680
Balance on 22nd January 1868 ...	52,600	39,466	2,346	20,93,546	37,03,700	1,46,35,700	1,10,67,000	69,31,300	16,500	49,13,200	5,95,90,000	4,02,09,500	...	1,50,000	14,03,000	33,89,000	33,16,000	44,12,000	15,59,25,758

NOTE.—From 9th June 1867 to 22nd November 1867 enfaced from India, 207 lakhs, re-transferred from London, 48 lakhs.

„	23rd November	„ to 7th December	„ „ „	34 „	„ „ „	1 „
„	8th December	„ to 21st „	„ „ „	22 „	„ „ „	0 „
„	22nd „	„ to 8th January 1868	„ „	10 „	„ „ „	1 „
„	9th January	1868 to 22nd „	„ „ „	22 „	„ „ „	1 „
				295 lakhs.		51 lakhs.
				51 „		
			Balance against India	244 lakhs.		

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
The 24th January 1868.

GEO. DICKSON,
Secretary and Treasurer.

Just published.

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1867.

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OF THE 5TH OCTOBER 1864,
BY
LT. COL. J. E. GASTRELL AND F. H. BLANFORD, A. R. S. M.
WITH MAPS AND DIAGRAMS ILLUSTRATING THE ORIGIN AND PROGRESS OF THE STORM AND THE TRACK OF THE STORM WAVE.

Printed and published for the Government of Bengal by order of the Lieutenant Governor.

Calcutta, 1866.

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CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
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1868.

For Sale.

ACTS OF THE IMPERIAL LEGISLATIVE COUNCIL FROM THE YEAR 1854 TO THE PRESENT DATE.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
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1868.

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No. 4 of 1868.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 1, 1868.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 24th January 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Steuart Gladstone.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.

The Hon'ble MR. MINCHIN took the oath of allegiance, and the oath that he would faithfully discharge the duties of his office.

PEPPER DUTY (COCHIN) BILL.

The Right Hon'ble MR. MASSEY moved that the report of the Select Committee on the Bill to amend Act No. III of 1861 (to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin) be taken into consideration. The Committee had merely made one or two verbal alterations.

The Motion was put and agreed to.

The Right Hon'ble MR. MASSEY also moved that the Bill as amended be passed.

The Motion was put and agreed to.

CIVIL SUITS (PANJÁB) BILL.

The Hon'ble MR. BRANDRETH introduced the Bill to enable the Lieutenant Governor of the Panjáb to invest any person with the powers of an Assistant Commissioner for the trial of civil suits, and moved that it be referred to a Select Committee with instructions to report in a fortnight. The little there was to be said about this Bill he had said when he moved for leave to introduce it. Certain Courts had been established in the Panjáb for trial of civil suits, besides those recognized in the Panjáb Courts' Act (No. XIX of 1865), and, in consequence of no mention having been made of those Courts in the Panjáb Courts' Act, doubts had been entertained of their legality. The object of this Bill was to remove those doubts, and to enable the Local Government to invest any person with limited powers to try civil suits, in the same way as it could by the Criminal Procedure Code invest any person with the powers of a Magistrate. The Secretary to the Government of the Panjáb had suggested an alteration in the concluding part of the second section of the Bill; he proposed that it should be worded thus—"all decrees heretofore passed by any person invested by the said Local Government, otherwise than under Act XIX of 1865, with power to try and decide civil suits, shall be deemed as valid as if the said power had been conferred under this Act." The Secretary suggested the alteration on the ground that he was not sure that the former notification had always been in the form of investing with the powers of an Assistant Commissioner or Tahsíldár; he thought it had as often been investiture with power to try and decide civil suits up to certain amounts, and that the Bill, as printed, would not legalize decrees passed in accordance with the last mentioned powers. This appeared a good criticism. The Bill might appropriately be amended as proposed.

The Motion was put and agreed to.

CRIMINAL PROCEDURE BILL.

The Hon'ble MR. SHAW STEWART, in moving for leave to introduce a Bill to amend and consolidate the Law of Procedure in the Courts of Criminal Judicature not established by Royal Charter said, the reform of the Courts of Civil and Criminal Judicature was first brought before the consideration of the Legislative Council on the 27th of December 1856, by a Resolution of the Government of India which he would take the liberty of reading to the Council.

"The Right Hon'ble the Governor General in Council resolves that the First Report of the Law Commissioners, together with the Hon'ble Court's Despatches relating thereto, and the communications since received on the subject from the Lieutenant Governor of Bengal and the Judges of Her Majesty's Supreme Court, be forwarded to the Legislative Council, with a view to the consideration of the recommendations of the Law Commissioners in respect to the forms of civil and criminal procedure, and to the enactment of a law in general accordance therewith.

"His Lordship in Council also resolves, that the Code of Procedure framed by Messrs. Mills and Harington, and the papers therewith connected, and all other recommendations recently brought forward for the alteration of the present law of Civil and Criminal Procedure in Bengal, be also forwarded to the Legislative Council.

"His Lordship in Council is of opinion that financial considerations render it at present impossible to sacrifice the large amount of revenue derived from judicial stamps.

"The Hon'ble Mr. Peacock has consented to prepare and bring in a Bill for giving effect to the proposed Codes of Procedure, with the exception noticed in the preceding paragraph.

"The question of amalgamating the Sudder and Supreme Courts, and the formation of a High Court, will be separately considered and reported to the Hon'ble Court."

In accordance with that Resolution, the then Hon'ble Mr. Peacock brought into the Council four Bills for the Amendment of the Procedure in the Criminal Courts in the Presidencies of Bengal, Madras and Bombay, and in the North-Western Provinces. His reason for bringing in four separate Bills was to be found in the following remarks:—

"He had felt some doubts at one time whether it would not be better to make one Bill applicable to all the presidencies and to the North-Western Provinces; but as he found that there were various suggestions from the Local Governments which might possibly render it necessary that the Codes of the several presidencies should slightly differ from each other, he had thought it advisable to frame a separate Bill for each presidency and for the North-Western Provinces. If, after considering those communications, the Council should be of opinion, as probably they would be, that separate Bills were not necessary, and that the same Code of Procedure should be applicable to all the presidencies, the Council, after considering the Report of the Select Committee to whom the Bills might be referred, might make such alterations as would adapt one of the Bills to all the presidencies."

These Bills were accordingly referred to four Select Committees, who, after deliberating for two years, presented a joint report recommending that one Bill should be passed for the whole of India. This Bill was considered in Committee of the whole Council for several months, and the Bill, as settled by the Council, was republished for a year. It was then referred back to a Select Committee to consider the proposed alterations that had been suggested by various authorities during the time the Bill was under publication, and to adapt the Bill to the amendments which had been made during that time in the Indian Penal Code. The Bill finally became law on the 27th of September 1861. This *resumé* of the five years' course of the Bill which became the Code of Criminal Procedure would give a faint idea of the great care and attention bestowed on every sentence of the Code; the debates on the Bill occupied many hundred pages of the printed proceedings of the Council, and the papers printed during the discussions before the Select Committee and the Council amounted to a very good load for a man. It was, therefore, with no slight diffidence that MR. SHAW STEWART undertook the task of amending an Act so carefully prepared, and he would briefly explain the reasons that rendered an amending Act necessary.

The Indian Penal Code and the Code of Criminal Procedure had been in operation since 1861, and during that time the weak points in both had been indicated. Many more exceptions had been taken to the Code of Criminal Procedure than to the Penal Code, probably because the Penal Code applied to human nature, and the Code of Criminal Procedure to official nature. Human nature was the same everywhere, whereas official nature differed in different parts of India, and it was impossible to expect that the procedure that might be worked well by the official machinery of one presidency should be worked with equal success by that of another. In some cases, discrepancies had been pointed out between different parts of the Code; in some cases its provisions were too stringent; and in some not defined with sufficient accuracy. Various provisions of the Code had, moreover, been interpreted in a manner not quite consistent with local requirements and what appeared to be the intention of the framers of the Code. In the schedule especially, some of the points in which amendment had been imperatively required had already been dealt with in the three amending Acts which had been passed since the introduction of the Code, which would be incorporated in the proposed Bill. The Executive Governments in different parts of India had been sending in reports of the points raised in connection with the Code by the several Courts and officers who had had to work it, and the papers so collected had already reached an enormous bulk. The consideration of the proposed amendments was first entrusted to the late Mr. Stewart Gordon, who was desired to examine them. That task was stopped by his lamented death, and the papers were then entrusted to him (MR. SHAW STEWART), and, as a preliminary measure, Mr. Maine had requested him, in conjunction with Mr. Hobhouse and Mr. Brandreth, to examine the papers, and report what amendments of the Code appeared necessary. They had had several meetings, but press of business prevented their completing the task before the end of the last session of the Council.

MR. SHAW STEWART saw enough, however, to make it quite clear that amendments were required, and he had since received a communication from the Home Department, intimating that the time had come for an amendment of the Code. The course which he had followed with regard to the Bill he now proposed to introduce was this. He had gone through all the papers that had been recorded, and had selected all points of sufficient importance to require amendment. He had consulted the debates of the late Legislative Council, and had tried to ascertain, in regard to each of those points, the intentions of the framers. He had consulted the rulings of the Government of India and of the different Local Governments on such points, and where it was a point for determination by Courts of law, he had carefully considered the interpretations recorded by them. There were also various verbal amendments required to meet changes that had taken place since the Code was passed, and he had endeavoured to include all those amendments in the amending Bill. If leave was given to introduce the Bill, he did not propose to go on with it at once: he would have the Bill published, and let the Select Committee carefully consider the suggestions that would be made by various authorities in different parts of the country. He thought it unnecessary to trouble the Council with any detail of the various points in which the Code was proposed to be amended. He was however prepared, if any Hon'ble Member required it, to mention the more important points that had been dealt with.

The Motion was put and agreed to.

The Hon'ble MR. BRANDRETH moved that His Excellency the Commander-in-Chief and the Hon'ble Sir William Muir be added to the Select Committee on the Bill to make better provision for the appointment of Municipal Committees in towns in the North-Western Provinces and for other purposes.

The Motion was put and agreed to.

The following Select Committee was named:—

On the Bill to enable the Lieutenant Governor of the Panjáb to invest any person with the powers of an Assistant Commissioner for the trial of civil suits—The Hon'ble Sir W. Muir, the Hon'ble Messrs. Shaw Stewart and Cockerell and the Mover.

The Council adjourned till the 31st January 1868.

CALCUTTA,
The 24th January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative).

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

TRAIN MILEAGE RESULTS.

The following Statements, contrasting the Train Mileage Results on all the open Railways in India, for the half-years ending 30th June and 31st December 1866, are published for information.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

Mileage Results, first-half of 1866.

	East Indian Railway.	Eastern Bengal Railway.	Calcutta and South-Eastern Railway.	Punjab Railway.	Great Indian Peninsular Railway.	Bombay, Baroda, and Central India Railway.	Sindh Railway.	Madras Railway.	Great Southern of India Railway.
Train mileage	2,420,483	162,822	29,367	190,587	1,241,636	416,677	168,384	635,446	70,205
Engine "	3,301,355	255,858	46,229	231,164	1,333,573	588,511	229,445	698,741	78,462
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Gross earnings per train mile ..	4 13 2	4 8 6	2 7 0	3 0 3	7 1 11	6 4 0	3 7 6	3 10 8	2 15 8
Expenses	1 15 8	2 3 11	2 6 1	1 14 0	3 6 5	3 10 6	2 13 2	1 10 4	1 5 8
Profits " " ...	2 13 6	2 4 7	0 0 11	1 2 3	3 11 6	2 9 6	0 10 4	2 0 4	1 10 0
Loss " " ...									
Percentage of expenses to earnings ...	41·60	49·88	97·60	62·2	47·8	58·5	80·1	44·8	45·3
Percentage of profits on total capital expended up to 30th June 1866 ...	2·75	1·95	...	0·82	2·95	1·55	0·34	1·49	0·95
Percentage of profit on cost of open line...	*3·20	* 2·25	...	* 0·82	4·69	1·85	0·60	1·74	1·04

* Approximate.

***Mileage Results, second-half of* 1866.**

	East Indian Railway.	Eastern Bengal Railway.	Calcutta and South-Eastern Railway.	Punjab Railway.	Great Indian Peninsular Railway.	Bombay, Baroda, and Central India Railway.	Sindh Railway.	Madras Railway.	Great Southern of India Railway.
Train mileage	2,682,997	160,850	30,580	192,693	1,018,197	328,185	103,071	685,806	106,508
Engine ,, ...	3,519,636	257,354	46,659	241,318	1,039,885	468,403	145,867	776,296	108,092
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Gross earnings per train mile... ...	3 13 6	4 2 11	1 6 9	2 5 6	4 11 6	5 9 11	5 4 11	3 9 2	2 10 4
Expenses ,, ,, ...	1 13 5	2 2 11	2 3 0	2 2 4	3 9 11	5 1 5	4 8 1	1 10 8	1 3 7
Profits ,, ,, ...	2 0 1	2 0 0	...	0 3 2	1 1 7	0 8 6	0 12 10	1 14 6	1 6 9
Loss ,, ,, ...	...	...	0 12 3	...	...	...	...	...	...
Percentage of expenses to earnings ...	48·0	52·2	153·1	91·46	76·72	90·60	86·3	46·38	46·18
Percentage of profits on total capital expended up to 31st December 1866	2·18	1·64	...	0·28	0·69	0·24	0·31	1·49	1·18
Percentage of profits on cost of open line	2·5	*1·85	...	*0·28	1·03	0·28	0·36	1·67	1·56

GOVERNMENT OF INDIA

HOME DEPARTMENT.

FACILITIES OFFERED TO EUROPEAN BRITISH INDIAN SUBJECTS FOR SETTLING IN TASMANIA.

From the Colonial Secretary, Tasmania, to E. C. Bayley, Esq., Secy. to the Govt. of India,—
(dated 25th November 1867).

It having been brought to the notice of this Government that Officers of Her Majesty's Indian Services, Civil and Military, as well as other English gentlemen resident in India but unconnected with State employment, would, in many instances, prefer eventual settlement in this or the neighbouring Colonies to a return to England, provided that some facility for so settling themselves were afforded, the Parliament of Tasmania has, in its recent Session, endeavoured to secure for intending emigrants from India such advantages as shall meet their requirements, and dispose them to select this Island as their future home; and with this view, has passed two Acts, Nos. XXVI and XXVII of 31st Victoria, copies of which I do myself the honor to enclose.

I also forward herewith 498 copies of a Notification from the Colonial Commissioner of Crown Lands (with Maps attached), giving a precis of the above two Acts of the local Legislature, and other information relative to settlement in the Colony generally, and specially in the district of "Castra," which has been reserved, for a period, solely for occupation by gentlemen from India on the terms set forth.

Of course, the whole of the unoccupied portions of the Island are equally open for selection by Indian settlers, should they prefer any other district to that of "Castra."

It is the wish of this Government that the course adopted by the Tasmanian Parliament and its motive shall be made fully known throughout the whole of British India; and I would therefore request the favor of your kindly taking such steps as shall insure the attainment of this object.

By the mail of next month, I trust to forward 1,200 additional copies of the accompanying Map and Notification attached, and I shall feel greatly obliged by your having the same distributed to every Regiment, to every Civil Station, to the public prints, and (as far as their number will suffice) to every authority throughout the three Presidencies.

Survey Department,
Hobart Town, Tasmania, 20th November 1867.

The following information respecting the method of acquiring Land in that part of Tasmania known as Castra is published by the direction of the Honorable Colonial Treasurer for the use of intending immigrants from India.

J. E. CALDER,
Surveyor General and Commissioner of Crown Lands.

Under the provisions of Act No. XXVII of 1867, the land comprised within the limits of Castra, as shown on the Map attached, is reserved for three years solely for the settlement of Europeans who may come, or intend to come, from India to establish themselves in Tasmania.

Land in this area may be selected by or on behalf of such persons under the provisions of the nineteenth Section of "The Waste Lands Act, 1863;" and in case such persons on arrival in Tasmania become entitled to land under any Act relating to Immigration, then every such person may claim a remission of one pound in the purchase-money of the land selected under this Act for every acre of land to which he is entitled under such Immigration Act.

Upon five thousand acres of Land or upwards being selected in this area, the Governor shall cause to be expended in making roads and bridges in or to such area any sum not exceeding ten shillings for every acre of Land so selected.

By the Immigration Act No. XXVI of 1867, it is provided that any person arriving in the Colony with the intention of settling therein, from Europe or India, whose passage-money to the Colony is paid by himself as a cabin or intermediate passenger, shall, at any time within twelve months after his arrival in the Colony, be entitled to demand from the Board of Immigration, and shall thereupon receive a certificate authorising such person to select thirty acres of land; and in case such person arrives under the circumstances aforesaid with a family, then such person shall be entitled to a further certificate authorising him to select twenty acres within twelve months after the arrival of his wife (if any), and also a further certificate authorising him to select ten acres in respect of each child within twelve months after the arrival of such child in Tasmania; and every such certificate shall be received in payment by the Commissioner of Crown Lands for the purchase-money of any Waste Lands selected by virtue of such certificate for purchase under the nineteenth Section of "The Waste Lands Act, 1863."

No person who pays the purchase-money for any Waste Lands of the Crown by virtue of any such Land Order, or who selects land under any such certificate as aforesaid, shall be entitled to claim a grant from the Crown of the land so paid for or selected until he has resided for five years in Tasmania: Provided that, in case he should die before he has resided for five years in Tasmania, his heir-at-law or devisee, as the case may be, shall be forthwith entitled to a grant of the said land: And provided further, that in case any such person ceases to reside in Tasmania before the expiration of five years after his arrival, the land so purchased by virtue of any such Land Order or selected under any such certificate shall revert to the Crown and become Waste Land.

The nineteenth Section of the Waste Lands Act of 1863, referred to above, gives a right to every person to purchase privately up to three hundred and twenty Acres of land at the fixed price of one pound per acre, in one or more lots, all adjoining. Sale to be void if made in contravention of the provisions of the Act; and in case of forfeiture of land on this account, so much of the purchase-money as may have been paid thereon to be forfeited.

By the same Act it is also provided, Secion 27—purchasers wishing to take credit must say so at time of sale, otherwise they will be treated as cash purchasers.

The following is the mode of payment for a cash purchase:—One-fifth of purchase-money to be paid down at sale as a deposit, and the residue of purchase-money within one month thereof. Failing the payment of such residue, the deposit to be forfeited and land revert to the Crown.

By Sections 28 and 29, purchasers of land by private contract may, at their own option, pay in cash or take credit for the same, and if credit, the terms shall be as under:—

The sale price of land to be increased by one-fifth as the cost of credit; one-fifth of this sum to be paid down at once as deposit, and the remainder in eight equal annual instalments.

Thus a credit purchase of £ 100 would be required to pay according to the following:—

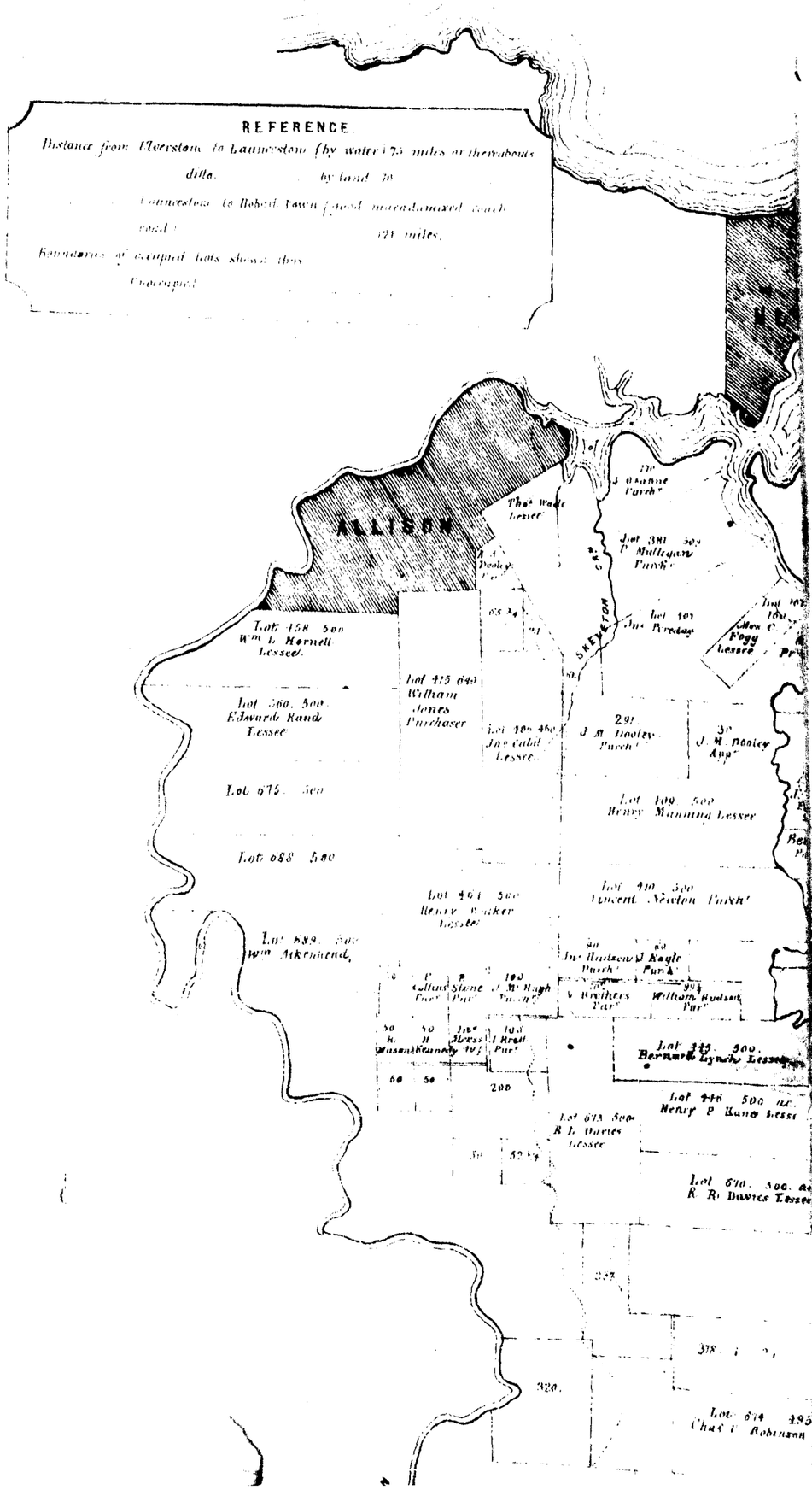
EXAMPLE.

	£	*s.*	*d.*
Sale price of land	100	0	0
Add one-fifth as cost of credit	20	0	0
Total price ...	120	0	0
One-fifth of £120 to be paid as deposit	24	0	0
Leaving £96 to be paid off in eight equal annual instalments, each of	12	0	0

The deposit is to be paid at time of sale or of signing the contract, and the first instalment twelve months afterwards, and so on.

Castra is situated inland about 12 miles from the port of Ulverstone, which again by sea is about 220 miles from Melbourne, and 80 from Launceston. From Launceston to Hobart Town, 121 miles, there is an excellent macadamised road, and several public conveyances running thereon. From Launceston to Deloraine, and thence to Torquay (16 miles east of Ulverstone), two lines of Railway are in progress.

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No. 6 of 1868.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 8, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations, on the 17th January 1868 :—

REPORT.

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill for the suppression of Frauds in the Cotton Trade was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

From Officiating Secretary to Chief Commissioner, Central Provinces, No. 1094, dated 24th March 1863.
From Messrs. Hamilton, Brown and Co., dated 30th January 1863.
From Assistant Secretary with the Chief Commissioner, Central Provinces, No. 2410, dated 26th March 1863.
From Secretary to Chief Commissioner, Central Provinces, No. 1492, dated 2nd April 1864, and enclosure.
From Secretary to Chief Commissioner, Central Provinces, No. 833-73, dated 23rd February 1865, and enclosures
From ditto ditto , No. 1568-156, dated 1st June 1866, and enclosures.
From Resident at Hyderabad, No. 4, dated 24th January 1866.
From Secretary to Chief Commissioner, Central Provinces, No. 589-42, dated 10th March 1866, and enclosures.
From ditto ditto ditto, No.——, dated 4th September 1866, and enclosures.
From ditto ditto ditto, No. 642-61, dated 23rd February 1867, and enclosure.
From ditto ditto ditto, No. 470-46, dated 12th February 1867, and enclosures.
From ditto ditto ditto, No. 1677-141, dated 2nd May 1867, and enclosures.
From ditto ditto ditto, No. 1659-141, dated —
From Secretary to Bengal Chamber of Commerce, dated 18th March 1867.
From ditto ditto ditto, dated 28th March 1867.
From Secretary to Government, North-Western Provinces, No. 1063 A, dated 3rd April 1867.
From ditto ditto ditto, No. 1135, dated 8th April 1867, and enclosures.
From Officiating Under Secretary to Government of Bombay, No. 45, dated 11th April 1863.
From Secretary to Board of Revenue, North-Western Provinces, No. 659, dated 10th September 1867.
From ditto ditto ditto, No. 923A, dated 25th September 1867.
From Secretary, Bombay Chamber of Commerce, No. 116, dated 12th August 1867.
From Under Secretary to Government, North-Western Provinces, No.——dated—— October 1867, and enclosures.
From Chief Secretary to Government, Fort St. George, No. 1783, dated 7th November 1867.
From Chairman, Chamber of Commerce, Madras, dated 1st October 1867.
From First Assistant Resident, Hyderabad, No. 24, dated 18th November 1867, and enclosures.
Despatch from Secretary of State for India, Revenue, No. 28, dated 24th May 1867.
Ditto ditto, No. 60, dated 14th September 1837.

2. We have extended the scope of the Bill so as to admit of the surplus funds being expended on introducing improved machinery and better descriptions of cotton-seed.

3. We have extended the duties of Cotton Inspectors so as to enable them to examine cotton at the Railway stations as well as when brought for compression or offered for sale. This seems requisite to meet the circumstances of the Central Provinces and Berar.

4. We have provided for the appointment of Sub-Inspectors.

5. We have limited the fees to a maximum of four annas per bale.

6. Finding that it would be difficult to regulate the apportionment of the fees collected at Bombay, if some were collected under Bombay Act No. XI of 1863, and some under this Bill, we recommend that the Bombay Act be repealed from the first April next, and that this Act should take its place. We have provided that any surplus funds which may then be at the disposal of the Government of Bombay for the purposes of Act No. IX of 1863 should be treated under the provisions of this Bill.

7. We have provided that the duties of Cotton Inspectors may be entrusted by the Local Governments to any other officers.

8. We recommend the omission of the last sentence of section 32 of the Bill, which provides that every person shall be legally bound to furnish information to any officer when required. We consider that the Inspectors are armed with ample powers for searching and examining all cotton, and that it is undesirable to empower them to exact information at their pleasure. This provision does not occur in the Bombay Act on which this Bill is founded.

9. We have provided for the publication of annual accounts of the fund.

10. We have modified the title and preamble of the Bill.

11. We recommend that the Bill, thus altered, be passed.

M. J. SHAW STEWART.
W. R. MANSFIELD.
W. N. MASSEY.
F. R. COCKERELL

The 7th January 1868.

THE COTTON ACT, 1868.

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    Fines, fees and proceeds of confiscations.
30. Licensees held to be owners.

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31. Civil remedies not barred.
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33. Powers of Collector exerciseable by any officer appointed by Local Government.
34. Power to make rules.
35. Account to be prepared and published.
    Schedule.

AMENDED BILL.

A Bill for the Improvement of Cotton.

Preamble. WHEREAS it is expedient to provide for the improvement of Cotton produced in British India; It is hereby enacted as follows:—

I.—Preliminary.

Short title. **1.** This Act may be called "The Cotton Act, 1868."

Commencement of Act. **2.** This Act shall come into force in the presidency of Bombay and in the Central Provinces on the first day of April 1868, and thereupon Act No. IX of 1863 of the Governor of Bombay in Council (*for the prevention of adulteration of Cotton, and the better suppression of Frauds in the Cotton trade in the Presidency of Bombay*) shall be repealed. All things duly done under the said Act shall be deemed to have been done under this Act.

Repeal of Bombay Act No. XI of 1863.

Power to extend Act. **3.** The Governor General of India in Council may, at the request of any Local Government, extend this Act to the whole or such part of the territories, other than the Presidency of Bombay and the Central Provinces, under such Local Government, as shall be specified in that behalf by notification in the *Gazette of India*.

Interpretation-clause. **4.** In this Act—unless there be something repugnant in the subject or context—

"Bale." "Bale" means any package of cotton;

"Gin." "Gin" means any machine used for the purpose of cleaning cotton;

"Press." "Press" means any machine used for the purpose of compressing cotton;

"Foreign export." "Foreign export" means export out of British India

II.—Licenses for Cotton Presses.

No cotton-press to be worked without license. **5.** From the day on which this Act shall come into operation in any presidency, territory or district, no press shall be used therein for the purpose of compressing cotton, without a license obtained in the manner and subject to the conditions hereinafter mentioned.

Grant of licenses. **6.** Licenses for the working of cotton-presses may be granted by the Collector of the district within which such presses are to be worked, to any persons who the Collector may be satisfied are in possession of the presses in respect of which they apply.

Expiration and renewal of licenses. Every such license shall expire and shall be renewable upon the first day of January in the year next ensuing the year in which it was granted or last renewed.

Refusal of licenses. The Collector may, for reasons which he shall state in writing under his signature to the person applying for any such license or renewal, refuse to grant or to renew the license of any press.

Contents of license. **7.** Every license issued under this Act shall specify the number of presses for which the same is granted, the place in which they are situate, and the power employed for working them, according to a written statement which shall accompany the application for such license; and for every press so licensed, or the license of which shall be so renewed, a fee shall be levied at the rate set forth in the schedule to this Act.

License fee.

New license on removal or alteration of press. Upon the removal to another place of a press comprised in any license, or upon change of the power employed for working such press, it shall be necessary for the licensee to obtain a new license in respect of the press, subject to the conditions aforesaid.

Press-mark to be lodged with Collector. **8.** Every applicant for a license under this Act shall lodge with the Collector, a cloth, parchment, or paper, impressed or marked either with some distinctive mark not less than one foot square, or with his name, or that of his firm or company, in letters not less than one inch and a half long, and the name or mark shall be called a press-mark.

Licensee of cotton-press to use press-mark. Upon the grant of such license the licensee shall mark with the press-mark every bale compressed by any press in his possession or comprised in the license, and the press-mark shall be affixed to the wrapper or cloth under-lying the fastenings or bands of the bale.

III.—Inspectors of Cotton.

Appointment of Inspectors of Cotton. **9.** The Local Government may appoint such and so many officers, to be styled Inspectors of Cotton, as shall appear expedient.

Their duties. It shall be the duty of such officers to suppress the use of unlicensed presses and to examine cotton brought for compression, or to a Railway station for transport, or kept or offered for sale. In the execution of this duty, the Inspectors shall at all times

To have access to stores, presses and gins. have access to every building or enclosure within which any cotton is stored, or any gin or press, at work or prepared for work, is situate; and if the licensee of any press, or his servant or agent, shall be convicted of

Obstructing Inspectors. having offered any obstruction to such Inspector in the execution of his duty, his license may be adjudged by a Magistrate to be suspended for such fixed time as the Magistrate shall think fit, or to have become void.

Inspectors may seize adulterated cotton, and give it into custody. **10.** The Inspectors may seize and detain all cotton with respect to which any offence under this Act shall appear to have been committed, and may give such cotton into the custody of any Police officer.

Police to assist Inspectors. Every Police officer shall be bound, at the request of any Inspector, to assist him in seizing and detaining such cotton and in bringing the offender to justice.

Opening bales. **11.** Any Magistrate may grant a warrant authorizing an Inspector to open any bale finally pressed for foreign export, and thereupon the Inspector may open the same accordingly; but no Inspector shall, without such warrant, open a bale so pressed as last aforesaid.

Control of Inspectors. **12.** The Inspectors shall, in their official capacities, be subject, in any seaport to which this Act may apply, to the orders of such officer as the Local Government shall from time to time appoint, and, in all other places to which this Act shall apply, to the orders of the Collector of the district in which they hold their appointments, or in which they are for the time being employed.

Their suspension and dismissal. The Local Government may suspend or dismiss any Inspector for neglect or misconduct in the discharge of his duty.

Appointment of Sub-Inspectors. **13.** The Local Government may appoint any number of Sub-Inspectors, and confer and impose upon them such of the powers and duties of Inspectors as it may from time to time think fit; and the provisions as to Inspectors contained in the latter part of section ten and in sections eleven and twelve shall, *mutatis mutandis*, apply to Sub-Inspectors so appointed.

IV.—Fees.

Levy of fees. **14.** Upon every bale of cotton exported from any presidency, territory or district in which this Act shall be in force, there shall be levied such fee not exceeding four annas per bale as the Governor General of India in Council shall from time to time notify in the *Gazette of India*.

Such fees may be levied at such place or places within British India (whether or not situate within the presidency, territory or district from which the cotton is exported) as the Governor General of India in Council shall from time to time notify as aforesaid.

Disposal of fees levied at sea-ports not under Local Government. **15.** Whenever any such fee shall be levied at a sea-port within the territories of any Local Government, other than the Local Government from whose territories the cotton was originally exported, the former shall transmit to the latter Government the whole or such proportion of the fee as the Governor General of India in Council shall from time to time notify as aforesaid.

Application of fees. **16.** All such fees levied by the Local Government from whose territories the cotton shall have been originally exported, and (in case they are levied by another Local Government under the direc-

tions of the Governor General of India in Council as aforesaid) all or such portion of the fees as aforesaid, shall be paid to the credit of a fund to be termed the "Cotton Improvement Fund," which shall be established by each Local Government to whose territories this Act shall have been extended, and shall be devoted solely to carrying out the objects of this Act.

After providing for the salaries of the officers appointed under this Act and the expenses of their establishments and the cost of collecting the fees leviable under this Act, the surplus (if any) may at the discretion of the Local Government be expended in the purchase, importation and introduction of superior cotton-seed, and of improved machinery for cultivating, cleaning and compressing cotton.

Power of Governor of Bombay to transfer to other Local Governments part of surplus of Cotton Fund.

17. The Governor of Bombay in Council may, if he shall think fit, transfer to any other Local Government such portion of the unexpended surplus of the Bombay Cotton Improvement Fund as may, in his opinion, be due to such Local Government on account of the fees collected in Bombay, before the first day of April 1868, in respect of cotton exported from the territories subordinate to such Local Government.

V.—Penalties.

Penalty for fraudulent adulteration, deterioration or mixture of cotton.

18. Whoever adulterates or deteriorates cotton by mixing therewith any seed, dirt, stones, or other foreign matter, or who fraudulently or dishonestly mixes cleaned and uncleaned cotton, or cotton of different varieties, in one bale, or who fraudulently or dishonestly, by exposing cotton to dew, or by any other means, deceptively increases or attempts to increase the weight of the same, shall be punished with imprisonment for a term not exceeding twelve months, and shall also be liable to fine.

For fraudulently selling, or keeping or offering for sale, adulterated or deteriorated cotton.

19. Whoever fraudulently or dishonestly sells, or keeps for sale, or offers for sale, any cotton adulterated, deteriorated, or deceptively increased in weight, as aforesaid, shall be punished with imprisonment for a term not exceeding twelve months, or with fine, or with both.

For offering adulterated cotton for compression.

20. Whoever offers for compression cotton adulterated, or deteriorated or mixed as described in section eighteen, shall be liable to a fine not exceeding one thousand rupees.

Confiscation of cotton.

21. All cotton which shall have formed the subject of a conviction under section eighteen, section nineteen or section twenty, shall be confiscated.

For using cotton-press without a license.

22. Whoever, without such license as is mentioned in section five, works or attempts to work any such press as is referred to in the same section, shall be liable to a fine not exceeding one thousand rupees.

For working cotton-press after refusal of license.

23. Whoever, after such refusal as is mentioned in section six, works or attempts to work the press in respect of which the refusal has been made, shall be liable to a fine not exceeding one thousand rupees.

For neglecting to take out new license.

24. Whoever neglects to obtain a new license under the circumstances mentioned in section seven, shall be liable to a fine not exceeding one thousand rupees.

For failure to mark bales.

25. Any licensee failing to mark with his press-mark mentioned in section ten any such bale compressed as aforesaid, shall be liable to a fine not exceeding one hundred rupees, and his license, if it be so adjudged by the Magistrate, shall be suspended for such fixed time as the Magistrate shall think fit, or shall become void as to all presses comprised therein.

For counterfeiting press-mark, or using it without authority.

26. Whoever, with intent to cause damage or injury to the public or to any person, knowingly counterfeits or imitates any press-mark used by a licensee under this Act, or packs any bale in any cloth or wrapper bearing a press-mark used by such licensee, shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

For abetment of offences.

27. Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act, shall be punished with the punishment herein provided for such offence.

Institution of prosecutions.

28. No person shall be proceeded against for any offence under this Act, except by summons on information laid by an Inspector of Cotton or some other person.

Adjudication of offences, confiscations and fines.

29. All offences against this Act may be tried, and all confiscations and fines under its provisions may be adjudicated, by any Magistrate with powers not inferior to those of a subordinate Magistrate of the first class.

Provided that, in the infliction of the penalties provided by this Act, no Magistrate shall exceed the limits of his ordinary criminal jurisdiction.

Fines, fees and proceeds of confiscations.

All fines and fees levied, and the proceeds of all Cotton confiscated under this Act, shall be carried to the credit of the Cotton Improvement Fund established by the Local Government within whose territories such levy or confiscation shall have been made.

Licensees held to be owners.

30. For all purposes of this Act, a licensee shall be held to be the owner of the press for which he has obtained a license.

VI.—Miscellaneous.

Civil remedies not barred.

31. Nothing herein contained shall affect the right of any person defrauded by an offender against this Act to sue him in the Civil Courts.

Suits against officers.

Notice.

32. No suit shall be brought against a Collector or other officer for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office or place of abode of the Collector or other officer, explicitly stating the cause of suit and the name and place of abode of the intended plaintiff. Unless such notice be proved, the Court shall find for the defendant.

Limitation.

Every such suit shall be commenced within six months next after the accrual of the cause of suit.

Tender.

If any person to whom any such notice of suit is given shall, before suit brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

Powers of Collector exercisable by any officer appointed by Local Government.

33. All or any of the powers and duties conferred and imposed under or by virtue of this Act on a Collector, Inspector or Sub-Inspector may be exercised and performed by such other officer not an officer of Police as the Local Government shall from time to time appoint in this behalf.

Power to make rules.

34. The Local Government may from time to time, with the previous sanction of the Governor General of India in Council, make rules for the guidance of officers in matters connected with the enforcement of this Act, and alter and add to the rules so made:

Provided that such rules, alterations and additions are not inconsistent with any of the provisions herein contained.

Account to be prepared and published.

35. As soon as may be after the first day of April in each year, such officer as the Local Government shall from time to time appoint, shall prepare an account of all sums realized and expenditure incurred under this Act during the preceding year in the territories subject to such Local Government, and such account shall be published in the official *Gazette*.

SCHEDULE.

	Fees leviable Rs.
For every press worked by steam or any power other than animal or manual labour ...	5
For every press worked by animal, or animal and manual, labour	2
For every press worked by manual labour alone	1

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th January 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight:—

No. 5 OF 1868.

A Bill to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner and for other purposes.

Local Government may invest persons with certain powers.

1. The Local Government of the Panjáb may, by notification in the local official *Gazette*, invest any person with the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or of an Assistant Commissioner with ordinary powers, or of a Tahsíldár, as described in Act No. XIX of 1865, within such local limits as it may think proper, and may from time to time withdraw any of such powers.

The Local Government may also, by such notification as aforesaid, direct that all or any of the powers conferred under this Act shall be exercised only with reference to such class of suits as may be specified in the notification; and such powers shall thereupon be exercised accordingly.

Local Government may direct such powers to be exercised by three or more persons sitting together.

2. The Local Government may also direct in manner aforesaid that all or any of the powers conferred under this Act shall be exercised by three or more persons sitting together as a Court. The decision of the majority of the persons so sitting together shall be deemed to be the decision of the Court.

All decrees heretofore passed by any person invested with any of the powers of an Assistant Commissioner or Tahsíldár by the Local Government shall be deemed to be as valid as if this Act had then been passed.

STATEMENT OF OBJECTS AND REASONS.

Several Chiefs in the Panjáb were invested by the Local Government a few years ago with powers to try civil suits within the limits of their own estates, and have since continued to exercise those powers. Also certain tribunals were established in the Kangra district of the Panjáb for the decision of a particular class of suits, namely, suits relating to marriages and betrothals. In consequence, however, of no mention having been made in the Panjáb Courts' Act (No. XIX of 1865), doubts have been entertained of their legality. This Bill is brought forward, therefore, with the object of removing these doubts, and of enabling the Local Government to invest any person with powers to try civil suits, in the same way as it can by the Criminal Procedure Code invest any person with the powers of a Magistrate.

E. L. BRANDRETH.

CALCUTTA,
The 17th December 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th February 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight :—

No. 6 OF 1868.

A Bill to enable the Governor of Bombay in Council to delegate to the Commissioner in Sind certain of the powers of a Local Government.

1. It shall be lawful for the Governor of Bombay in Council, by a notification published in the Bombay Government *Gazette*, to delegate to the Commissioner in Sind all or any of the powers conferred on the said Governor in Council, as the Local Government of the Province of Sind, by any of the Bombay Regulations, or by any Act of the Governor General of India in Council solely applicable to the Presidency of Bombay, or by any Act heretofore or hereafter passed by the Governor of Bombay in Council, or by any of the Acts of the Governor General of India in Council mentioned in the schedule to this Act.

Governor of Bombay in Council may delegate to Commissioner in Sind certain powers of Local Government.

2. It shall be lawful for the Governor of Bombay in Council, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind all or any of the powers heretofore or hereafter conferred by any Act of the Governor General of India in Council on the Governor of Bombay in Council as the Local Government of the Province of Sind..

Governor of Bombay in Council may, with consent of Governor General in Council, delegate to Commissioner of Sind certain powers of Local Government.

3. All acts done by the Commissioner in Sind under the authority of any power so delegated, shall be as valid as if they had been done by the Governor of Bombay in Council.

Validation of acts of Commissioner.

SCHEDULE.

Act XXVI of 1850 to enable improvements to be made in Towns.

Act VII of 1854 for the apprehension, within the territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.

Act XXV of 1861 for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter.

Act VI of 1863 to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

Act VII of 1865 to give effect to Rules for the management and preservation of Government Forests.

STATEMENT OF OBJECTS AND REASONS.

By Act XXXII of 1867 the Governor General of India in Council was empowered to delegate to a Chief Commissioner any power conferred on the Government of India as the Local Government by an Act of the Governor General of India in Council. When this Act was under consideration, the Government of Bombay represented that great inconvenience was found to arise from the non-possession, by the Commissioner in Sind, of some of the powers of a Local Government, and suggested that the opportunity might be taken of removing the inconvenience. The Government of India in reply stated its opinion as adverse to a general enactment enabling the Government of Bombay to delegate to the Commissioner in Sind the powers of a Local Government, and suggested that a measure should be introduced for the special transfer of such of the powers as are requisite. The present Bill is therefore introduced in accordance with the instructions of the Government of India and the Government of Bombay.

M. J. SHAW STEWART.

CALCUTTA,
The 31st January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th January 1868, and is hereby promulgated for general information :—

Act No. II of 1868.

An Act to alter the rate of duty leviable on pepper exported from Cochin.

WHEREAS Act No. III of 1861 *(to provide for the collection of duty of customs on pepper exported by sea from the British port of Cochin)* provides that a duty of fifteen rupees a candy shall be levied on all pepper exported by sea from the British port of Cochin; and whereas the Indian Customs Duties' Act, 1867, provides that a duty of three per cent. shall be levied on pepper exported from British India; and whereas the Governments of Travancore and Cochin have recently reduced the duty on pepper exported from their ports, from rupees fifteen to rupees nine per candy; and whereas it is expedient that the duty leviable on pepper so exported from the said port should not exceed the said reduced duty; It is hereby enacted as follows :—

Preamble.

1. In lieu of the duty prescribed by the said Acts or either of them, there shall be levied a duty not exceeding nine rupees a candy on all pepper exported by sea from the said port of Cochin; and the Governor of Fort St. George in Council may from time to time determine the exact rate of duty to be levied under this Act.

Duty leviable on pepper exported by sea from Cochin.

2. This Act shall be read with and taken as part of the said Act No. III of 1861.

Act to be read with Act No. III of 1861.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 7th February 1868, and is hereby promulgated for general information :—

ACT No. III OF 1868.

An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár.

1. The Local Government may, by notification in the official *Gazette*, invest any person with the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or of an Assistant Commissioner with ordinary powers, or of a Tahsíldár, as described in Act No. XIX of 1865, within such local limits as it may think proper, and may from time to time withdraw any of such powers.

Local Government may invest persons with certain powers.

The Local Government may also by such notification as aforesaid direct that any of the powers conferred under this Act shall be exercised only with reference to such class of suits as may be specified in the notification.

2. When any of the powers conferred under this Act shall be exercised by three or more persons, sitting together as a Court and each invested with the same powers, the decision of the majority of such persons shall be deemed to be the decision of the Court.

Decision of Court consisting of persons exercising powers under Act.

3. All decrees and proceedings heretofore passed and taken by any person invested by the Local Government, otherwise than under Act No. XIX of 1865, with powers to try and decide civil suits, shall be as valid as if this Act had then been passed and such powers had been conferred hereunder.

Saving of past decrees.

4. This Act shall extend only to the territories for the time being under the government of the Lieutenant Governor of the Panjáb.

Extent of Act.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill for repealing certain enactments which have ceased to be in force or have become unnecessary was referred, have the honour to report that we have considered the Bill and the papers noted in the margin, and have examined the Schedule of enactments which the Bill proposes to repeal.

From Under-Secretary to Government of Bombay, No. 3372, dated 20th November 1867.
From Assistant Secretary to Government of Madras, Legislative Department, dated 21st December 1867.
From Secretary, Board of Revenue, North-Western Provinces, No. 1250, dated 24th December 1867.
Note by Hon'ble Mr. Hobhouse, dated 28th December 1867.
From Secretary Board of Revenue, North-Western Provinces, No. 15, dated 9th January 1868.
Note by Hon'ble Mr. Hobhouse (undated) respecting the Acts proposed to be repealed.
From Assistant Secretary to Government of India, Public Works Department, No. 96 E, dated 21st January 1868.
Note by Hon'ble A. G. Macpherson, dated 27th January 1868.

Two of these enactments, Acts No. XIX of 1858, and No. XLI of 1858, we have struck out of the list, as we think they will be more fitly repealed by the measure for the consolidation of the stamp-laws, which will probably soon be introduced.

We have also omitted Act No. XXIII of 1859 as being already repealed by Act No. XXV of 1865.

We have omitted Act XIX of 1844 as its repeal might, it is thought, give rise to questions as to the power of the Local Government to abolish taxes upon trades in districts which have been annexed since the Act was passed. We have also, at the desire of the Board of Revenue, North-Western Provinces, saved sections 16, 17 and 18 of Act IX of 1859.

As some of the persons mentioned in the Schedule to Act XVIII of 1848 are still alive, it seems undesirable to repeal that enactment.

Act XX of 1859 has not yet expired, and to repeal it might, we think, be premature.

It seems undesirable to repeal single sections which merely repeal prior enactments. Such sections sometimes serve to interpret the rest of the enactment to which they belong. We have therefore omitted Act VIII of 1856, section 1, and Act VI of 1863, section 2.

We have added words saving Act XXIX of 1837 as to the power to prescribe the language and character to be used in revenue and judicial proceedings, and saving Act XXVIII of 1865 as to estates not completely wound up under its provisions.

2. We think that the following list of Bengal Regulations (for preparing which we are chiefly indebted to our late colleague, the Hon'ble Mr. Justice Hobhouse,) may safely be added to the Schedule :—

NO. OF REGULATION.	TITLE OF REGULATION.	EXTENT OF REPEAL.
VI of 1793.	A Regulation for extending and defining the powers and duties of the Court of Sudder Dewanny Adawlut, and prescribing rules for receiving and deciding upon appeals from the decisions of the Provincial Courts of Appeal.	Section 3.
IX of 1793.	A Regulation for re-enacting, with alterations and modifications, the Regulations passed by the Governor General in Council on the 3rd December 1790, and subsequent dates, for the apprehension and trial of persons charged with crimes or misdemeanors.	Sections 2, 20, 21, 25, 31, 32, 33, 35, 36, 37, 39, 60, 63, 71, 72, 73 and 79.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XV of 1793.	A Regulation for fixing the rates of interest on past and future loans.	So much as is not repealed.
XXVIII of 1793.	A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and the Civil Covenanted Servants of the Company and their Military Officers) residing at a greater distance from Calcutta than ten miles, unless they render themselves amenable to the Courts of Dewanny Adawlut in Civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section VII, Regulation III. 1793, and for enabling British subjects to recover any demands, recoverable under the Regulation, which they may have upon such persons.	The whole.
XXXI of 1793.	A Regulation for re-enacting, with modifications and amendments, the rules passed on the 23rd July 1787, and subsequent dates, for the conduct of the Commercial Residents and Agents, and all persons employed or concerned in the provision of the Company's investment.	The whole.
XXXV of 1793.	A Regulation for re-enacting, with amendments, the Rules passed on the 20th June, 24th October and 31st November 1792, and subsequent dates, for the reform of the gold and silver coin in Bengal, Behar and Orissa; and for prohibiting the currency of any gold or silver coin in those Provinces, but the nineteenth sun Sicca Rupees, and the nineteenth sun gold mohur, and their respective Divisions and Sub-divisions into halves and quarters; and for preventing the counterfeiting, defacing, or debasing of the coin.	So much as is not repealed.
XXXVIII of 1793.	A Regulation for re-enacting, with modifications, such part of the Rule passed on the 27th June 1787, as prohibits Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue, lending money to zemindars, independent talookdars, or other actual proprietors of land, or dependant talookdars, or farmers of land holding farms immediately of Government, or the under farmers or ryots of the several descriptions of proprietors and farmers of land above-mentioned, or their respective sureties; and for re-enacting, with alterations, the existing Rules prohibiting Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings, for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5 and 6.
XLVII of 1793.	A Regulation for providing for differences of opinion between the Judges of the Provincial Courts of Appeal and Courts of Circuit, and prescribing Rules regarding other matters connected with their official situations.	The whole.
II of 1794.	A Regulation for postponing the operation of Section LXI, Regulation VIII, 1793, in the Zillah of Boglepore, to the end of Kartic 1201 Bengal era.	The whole.
V of 1794.	A Regulation for restricting the Sudder Dewanny Adawlut, and the Provincial Courts of Appeal, from admitting appeals from decisions passed by any of the Courts of Dewanny Adawlut heretofore denominated Courts of Mofussil Dewanny Adawlut, between the 6th April 1781 and the 1st May 1793, that were declared to be final by the Regulations for the administration of justice which existed during that period.	The whole.
VI of 1794.	A Regulation for postponing to the 10th April 1795 the operation of such parts of Sections XVIII, XIX, XX and XXIII, Regulation XXXV [illegible] and the silver coin.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VIII of 1794.	A Regulation for extending and defining the powers given by Section VI, Regulation XIII. 1793, to the Registers of the Zillah and City Courts to try and decide causes referred to them by the Judges of their respective Courts, and for empowering the Zillah and City Courts in certain cases to refer rent and revenue accounts to the Collectors for report.	The whole.
IV of 1795.	A Regulation for prohibiting the collection of internal duties in the Province of Benares.	The whole.
VII of 1795.	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying Civil suits, in the first instance, at the city of Benares, and at Mirzapore, Ghazeepore, and Jaunpore, in the Province of Benares and for defining the jurisdiction and powers of those Courts.	Section 8.
X of 1795.	A Regulation for empowering the Sudder Dewanny Adawlut to receive and decide upon appeals from decisions of the Provincial Court of appeal established in the Province of Benares; and for defining the jurisdiction, powers, and authorities of the Sudder Dewanny Adawlut in that Province.	Section 10.
XVI of 1795.	A Regulation for the apprehension and trial of persons charged with crimes or misdemeanors in the Province of Benares; for enabling one of the Judges, in his capacity of Judge of the Provincial Court of Appeal, to transact certain parts of the business of that Court, whilst the other two Judges, as Judges of circuit, are making the circuits; and for providing against the absence or indisposition of any of the Judges or their Law Officers, and against vacancies in the judicial or law appointments.	So much as is not repealed.
XVII of 1795.	A Regulation for the establishment of an efficient Police in the Province of Benares.	The whole.
XXII of 1795.	A Regulation for preserving the record of the principal rules regarding the administration of justice and the Police in the Province of Benares, passed between the year 1781 and the period of the abolition of the office of Resident in 1795; and for determining what part of those rules are to be considered still in force; and for transferring the causes depending in the Courts of judicature abolished on this date to the Courts established in lieu of them.	The whole.
XXIV of 1795.	A Regulation for extending to the Province of Benares, Regulation XXVIII. 1793, entitled "A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and civil covenanted servants of the Company, and their Military Officers) residing at a greater distance from Calcutta than ten miles, unless they render themselves amenable to the Courts of Dewanny Adawlut, in civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section VII, Regulation III. 1793, and for enabling British subjects to recover any demands recoverable under the Regulations which they may have upon such persons."	The whole.
XXV of 1795.	A Regulation for extending to the Province of Benares, Regulation XLVII. 1793, entitled "A Regulation for providing for differences of opinion between the Judges of the Provincial Courts of Appeal and Courts of Circuit, and prescribing rules regarding other matters connected with their official situations."	The whole.
XXIX of 1795.	A Regulation for extending to the Province of Benares, Regulation XX. 1793, entitled "A Regulation for empowering the Zillah and City Courts, the Provincial Courts of appeal, and the Sudder Dewanny Adawlut, and the Nizamut Adawlut, to propose Regulations regarding matters coming within their cognizance."	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XXXIII of 1795.	A Regulation for enacting into a Regulation the Rules passed relative to the cultivation and manufacture of Indigo, on behalf of, or by natural-born British subjects, and other Europeans, having the permission of Government to reside in the Province of Benares.	The whole.
XXXVI of 1795.	A Regulation for repealing Section VII, Regulation VIII. 1794, and empowering the Judges of the Zillah and City Courts to hear appeals from decisions which may be passed by their Registers under that Regulation, and rendering final the decisions of the Judges in all such appeals where the suit may be for money or personal property; for making final the decrees of the Judges of the Zillah and City Courts, in appeals from decisions passed by the Native Commissioners appointed under Regulation XL. 1793; for rendering Serberakars, or Managers of joint undivided estates, eligible to the office of Commissioner for hearing and deciding suits under Regulation XL. 1793; for providing against the loss or miscarriage of the proceedings in trials referred by the Judges of Circuit to the Nizamut Adawlut, or the sentences or orders of that Court on such trials; and for establishing another Court of Dewanny Adawlut, in the districts now comprised in the Zillah of Burdwan.	So much as is not repealed.
XXXVIII of 1795.	A Regulation for prescribing the payment of certain fees on the institution and trial of suits in the Courts of Civil Judicature, and on petitions presented to those Courts, and on the institution of suits before the Munsiffs, under clause sixth, Section V, Regulation XL. 1793; and for the appropriation of the fees so collected.	The whole.
XLVIII of 1795.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice, or the collection of the public revenue, in the Province of Benares, from lending money to Talookdars, Zemindars, Putteedars, or other actual proprietors of land, or to farmers of land holding farms immediately of Government, or the Under-farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for prohibiting in the said Province, Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings for carrying on manufactures, or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5, 6.
LIX of 1795.	A Regulation for further postponing to the 10th April, 1796, the operation of such parts of Sections XVIII, XIX, XX, and XXIII, Regulation XXXV. 1793, as regard the silver coin.	The whole.
LX of 1795.	A Regulation for extending to the Province of Benares, Regulation XXXVIII. 1795, entitled "A Regulation for prescribing the payment of certain fees on the institution and trial of suits in the Courts of Civil Judicature, and on petitions presented to those Courts, and on the institution of suits before the Munsiffs, under clause sixth, Section V, Regulation XL. 1793."	The whole.
LXI of 1795.	A Regulation for determining what Sicca Rupees of the nineteenth sun shall be considered as of standard weight in payments, in the Provinces of Bengal, Behar and Orissa.	The whole.
LXII of 1795.	A Regulation for withdrawing the Mint established at Moorshedabad under Regulation XXXV. 1793.	The whole.
IV of 1796.	A Regulation to provide for the occasional absence of the Zillah and City Judges and Magistrates, in the Provinces of Bengal, Behar, Orissa, and Benares, from their respective Stations; and prescribing the duties to be performed by the Registers of the Courts and the Assistants, on such occasions, as well as in the discharge of their official functions.	Sections 5 and 6.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VII of 1796.	A Regulation for repealing such part of Regulations VIII and X. 1793, as excludes the proprietors of land from the management of their estates on grounds of contumacy or profligacy of character.	The whole.
X of 1796.	A Regulation for the guidance of the Courts of Justice in cases of a difference of opinion on the meaning and construction of the Regulations.	The whole.
III of 1797.	A Regulation for constituting one Court of Circuit to expedite the gaol deliveries of the Zillahs and Cities within the several divisions of the Courts of Circuits for Calcutta, Dacca, Patna, Moorshedabad and Benares, instead of two Courts, as provided by Regulation VII. 1794, and Regulation XVI. 1795.	The whole.
VIII of 1797.	A Regulation for rendering prosecutions instituted for the recovery of losses sustained by theft and robbery in the Province of Benares, cognizable in the Courts of Civil Judicature; and for ascertaining the responsibility in such cases of Tehseeldars of places held Khaum in the said Province; and for transferring the nomination of the Pleaders for Government in the several Courts of Judicature, from the Sudder Dewanny Adawlut to the Governor General in Council.	So much as is not repealed.
XI of 1797.	A Regulation for amending the form of Bond to be executed by British subjects or others not amenable to the Zillah and City Civil Courts, on their instituting Suits in such Courts; and for prescribing a form of Bond to be executed by the sureties of defendants in the above Courts.	The whole.
III of 1799.	A Regulation for postponing to the end of the Bengal year 1204, or to the 10th of April, 1798, the operation of Section XX, Regulation XXXV. 1793, within the Zillah of Sylhet.	The whole.
II of 1801.	A Regulation for the more speedy and effectual administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut.	Sections 2, 3, 4, 6, 11, 13, 16, 17, 18 and 19.
IX of 1801.	A Regulation to limit the operation of Section XV, Regulation VII. 1799, upon persons employed in the Salt manufacture, or in the provision of the Company's Investment, and to explain and amend Section II, Regulation XI. 1796, with respect to persons so employed, and others charged with resistance of process under that Regulation.	So much as is not repealed.
IV of 1802.	A Regulation to constitute an occasional Second Court of Appeal for the Division of Dacca.	The whole.
I of 1803.	A Regulation for forming into a regular Code all Regulations which may be enacted for the internal government of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
VI of 1803.	A Regulation for the guidance of the Magistrates of the several Zillahs in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, in apprehending persons charged with crimes, or offences, and bringing them to trial.	So much as is not repealed.
VII of 1803.	A Regulation for the establishment of a Court of Circuit for the trial of persons charged with crimes, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	So much as is not repealed.
IX of 1803.	A Regulation for empowering the Judges of the Zillah Courts, the Magistrates, the Judges of the Provincial Court of Appeal, and the Judges of the Court of Circuit, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, to propose Regulations regarding matters coming within their cognizance, respectively.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XII of 1803.	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 6, 7, 8, 9, 10, 15, 17, 18, 20 and 21.
XV of 1803.	A Regulation for providing for differences of opinion between the Judges of the Provincial Court of Appeal and the Court of Circuit, established in Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and prescribing rules regarding other matters connected with their official situation.	The whole.
XVIII of 1803.	A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and the Civil Covenanted Servants of the Company, and their Military Officers) from residing in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, without the permission of the Governor General in Council, and without rendering themselves amenable to the Courts of Adawlut in Civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section IV, Regulation II, 1803; and for enabling British subjects to recover any demands recoverable under the Regulations which they may have upon such persons.	The whole.
XIX of 1803.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, from lending money to Zemindars, independent Talookdars, or other Proprietors of land, or dependent Talookdars or farmers of land holding farms immediately of Government, or the Under-Farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for prohibiting Europeans, of any description, holding possession of lands that may be mortgaged to them, or purchasing or renting lands in the said Provinces for erecting houses or buildings for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5, 6.
XXII of 1803.	A Regulation for the guidance of the Courts of Justice established in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, in cases of difference of opinion on the meaning and construction of the Regulations.	The whole.
XXXIV of 1803.	A Regulation for determining the rate of interest on money in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 2, 4 and 11
XXXV of 1803.	A Regulation for the establishment of an efficient system of Police in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 4, 5, 6, 22 and 23.
XXXVII of 1803.	A Regulation for prescribing Rules respecting the provision of the Honourable the English East India Company's investment, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
XLV of 1803.	A Regulation for the reform of the gold, silver and copper coin of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
LI of 1803.	A Regulation for empowering the Court of Circuit established in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and the Nizamut Adawlut, to take cognizance of all depending criminal cases, the trial of which had been commenced previous to the period when the Regulations passed on the 24th of March, 1803, for the trial of crimes and offences committed in the said Provinces, were directed to take effect.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XI of 1804.	A Regulation for altering the periods of the half-yearly Gaol deliveries in the Divisions of Calcutta, Moorshedabad, Patna, and Benares; and for providing a quarterly Gaol delivery in the Zillahs of the Twenty-Four Pergunnahs, Dacca, Jelalpore, and Moorshedabad.	The whole.
IV of 1804.	A Regulation for the administration of justice in criminal cases in the Zillah of Cuttack.	The whole.
VI of 1804.	A Regulation for rescinding Regulation XXXIX. 1803; for establishing Rules for levying a duty on the importation and exportation of Salt in the Provinces ceded to the Honourable Company by the Nawaub Vizier, in the conquered Provinces in the Dooab and on the right bank of the Jumna, and in the Province of Benares; for reducing the rate of duty established by Clause sixth, Section IV, Regulation VI. 1801, on the importation of Salumba and Balumba Salt into the Province of Benares; and for withdrawing the prohibition contained in Section VI of that Regulation on the manufacture of Salt within the Province of Benares.	So much as is not repealed.
VII of 1804.	A Regulation for determining the rates of duty to be levied, under Sections IV and VII, Regulation VI. 1804, on the importation and exportation of Salt in the Provinces ceded to the Honourable Company by the Nawaub Vizier, and in the conquered Provinces situated within the Dooab and the right bank of the River Jumna.	The whole.
VIII of 1804.	A Regulation for transferring the Zillahs of Allahabad and Goruckpore from the Division of the Provincial Court of Appeal and the Court of Circuit for the Division of the Provinces ceded to the Honourable the English East India Company by the Nawaub Vizier; and for annexing those Zillahs to the Division of the Provincial Court of Appeal and the Court of Circuit for the Division of Benares.	The whole.
I of 1805.	A Regulation for empowering the Court of Sudder Dewanny Adawlut to hear and determine appeals from the decisions of the Courts of Civil Justice established under the authority of the British Government at Chandernagore and Chinsurah.	The whole.
II of 1805.	A Regulation to explain the existing limitations of time for the cognizance of suits in the Civil Courts of Justice; to provide further limitations with respect to certain suits, regular and summary; and to make other provisions relative to the admission and trial of original suits, and of appeals.	So much as is not repealed.
IV of 1805.	A Regulation for extending to the Province of Benares Regulation XXXI. 1793, entitled "A Regulation for re-enacting, with modifications and amendments, the Rules passed on the 23rd of July, 1787, and subsequent dates, for the conduct of the Commercial Residents and Agents, and all persons employed or concerned in the provision of the Company's investment," and also for exempting from duty all goods and articles provided in the Province of Benares, on account of the investment of the Honourable East India Company.	The whole.
V of 1805.	A Regulation for forming the Settlement of the Land Revenue of the Provinces ceded to the Honourable the English East India Company by the Nawaub Vizier, for the years 1213, 1214, and 1215, of the Fussily Era.	The whole.
VII of 1805.	A Regulation for empowering the Governor General in Council to grant a temporary exemption to Covenanted Civil Servants of the Company, holding certain offices, from the obligations of that part of the oath prescribed to be taken by certain descriptions of public officers, which prohibits their being concerned in commercial transactions.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VIII of 1805.	A Regulation for extending to the conquered Provinces situated within the Dooab and on the right bank of the River Jumna, and to the territory ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, as have not been already extended to those territories, and for revising and amending certain parts of the said Laws and Regulations.	Section 2. section 3. clause 2, section 4. section 6, clause 2.
XI of 1805.	A Regulation for extending to the conquered Provinces situated within the Dooab and on the right bank of the River Jumna, and to the territories ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, Regulation XLV. 1803, entitled "A Regulation for the reform of the gold, silver, and copper coin, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company:" also for providing for the appointment of Native officers of Government employed in the Mint established at Furruckabad, under Regulation XLV. 1803; and for extending to such Native Officers such parts of Regulation V. 1804, as provide for the appointment and removal of the Native officers of Government in certain Departments.	The whole
XVI of 1805.	A Regulation for extending the jurisdiction of the Court of Circuit for the Division of Calcutta, and of the Court of Nizamut Adawlut, over the Settlements of Chandernagore and Chinsurah, in certain cases, and for defining the powers and duties of the Superintendent of Chandernagore and Commissioner of Chinsurah, in his capacity of Magistrate for those Settlements.	The whole.
XVIII of 1805.	A Regulation for the appointment of a Magistrate of the Jungle Mehals, in Zillahs Beerbhoom, Burdwan, and Midnapore; and for declaring and extending the Rules prescribed for Zemindars and Managers of Zemindarees intrusted with the Police in those Mehals.	So much as is not repealed.
I of 1806.	A Regulation forabolishing the jurisdiction of Zillah Moorshedabad and annexing the Mehals composing it to the jurisdictions of the City of Moorshedabad and Zillah Beerbhoom; for altering the jurisdiction of the Courts of Circuit and Provincial Courts of Appeal of the Divisions of Calcutta and Moorshedabad; for fixing the order of holding the half yearly Gaol Deliveries in those Divisions, and in the Divisions of Benares and Bareilly; for rescinding such parts of the existing Regulations as restrict the senior Judges of the Courts of Circuit from proceeding upon the Circuit in their respective Divisions; and for extending the authority of the Courts of Nizamut Adawlut and Sudder Dewanny Adawlut in certain cases.	The whole.
III of 1806.	A Regulation for defining the weight and standard of the silver coin, established in the ceded and conquered Provinces by Regulation XLV. 1803, and Regulation XI. 1805, and the weight of the copper coin established in the said Provinces by the Regulations abovementioned; also for fixing a table of rates for regulating the receipt and payment of Rupees of different descriptions during the periods prescribed by Regulation XLV. 1803, for the receipt and payment of Rupees not being the Rupees declared by that Regulation, and by Regulation XI. 1805, to be the established and legal silver coin within the ceded and conquered Provinces.	The whole.
IV of 1807.	A Regulation for determining the rates at which Rupees of sorts shall be received and issued in the ceded and conquered Provinces, during the existence of the depending settlement of the Land Revenue in those Provinces.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
X of 1807.	A Regulation for the conclusion of the ensuing settlement in the ceded and conquered Provinces.	The whole.
XI of 1807.	A Regulation for vesting the control of the Customs, with certain exceptions, in the Board of Commissioners appointed under Regulation X. 1807.	The whole.
XII of 1807.	A Regulation for the appointment of Ameens of Police in the Provinces of Bengal, Behar, and Orissa, and for defining the duties to be performed by them; also for obtaining a complete Register of Guards and Watchmen employed by Landholders, Farmers, and others, and declaring the responsibility of their employers for the conduct of such servants in certain cases.	So much as is not repealed.
XIII of 1807.	A Regulation for modifying certain parts of Regulation XXXV. 1793, Regulation XLV. 1803, and Regulation XII. 1805, relative to engagements for Rupees or Gold Mohurs, not being of the established coinage.	The whole.
XIV of 1807.	A Regulation for amending the system of Police established in the Province of Benares and in the ceded and conquered Provinces within the Divisions of Bareilly and Benares; also for extending to those Provinces the provisions contained in Regulation XII. 1807, for the appointment of Ameens of Police.	Sections 2, 3 and 18.
XV of 1807.	A Regulation for modifying the constitution of the Courts of Sudder Dewanny Adawlut and Nizamut Adawlut, so far as relates to the appointment of the Judges of those Courts.	So much as is not repealed.
VI of 1808.	A Regulation for the settlement of the Revenues of the zillah of Cuttack.	So much as is not repealed.
X of 1808.	A Regulation for the appointment of a Superintendent of Police, and for defining his jurisdiction and authority.	The whole.
I of 1809.	A Regulation for rendering permanent the Board of Commissioners in the Upper Provinces, and for investing that Board with certain powers in the Province of Benares.	The whole.
II of 1809.	A Regulation for enabling the Commander-in-Chief to delegate the power of appointing General Courts-Martial on Native Officers and Soldiers of detachments from the Bengal army serving beyond sea, and for determining the number of Officers necessary for the formation of such Courts Martial.	The whole.
IX of 1809.	A Regulation for empowering the Calcutta Provincial Court to receive appeals from the decisions of the Commissioner at Chinsurah and Superintendent of Chandernagore in certain cases, and to make further provision for the administration of Civil Justice at those settlements.	The whole.
X of 1809.	A Regulation for the establishment of a copper coinage in the Province of Benares.	The whole.
IV of 1810.	A Regulation for abolishing the office of Commissioner in Cuttack.	So much as is not repealed.
VIII of 1810.	A Regulation for the appointment of Superintendents of Police in the Divisions of Patna, Benares and Bareilly.	The whole.
XII of 1810.	A Regulation for modifying the rules contained in Section II, Regulation VII. 1809, and Section VI, Regulation X. 1809.	So much as is not repealed.
III of 1811.	A Regulation for the conduct of the trade of Foreign nations with the Ports and Settlements of the British nation in the East Indies; and for defining the duties to which such trade shall be subject, at such of the said Ports and Settlements as are immediately dependent on the Presidency of Fort William.	So much as is not repealed.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VI of 1811.	A Regulation for rescinding such parts of Regulation XXVII. 1793, as declare the holders of Lakheraj and Malguzarry lands entitled to a compensation on account of the abolition of the sayer.	The whole.
X of 1811.	A Regulation for preventing the importation of slaves from foreign countries, and the sale of such slaves in the territories immediately dependent on the Presidency of Fort William.	The whole.
XII of 1811.	A Regulation for augmenting the number of Judges of the Courts of Sudder Dewanny Adawlut, according as may from time to time appear necessary for the despatch of the business of those Courts.	The whole.
I of 1812.	A Regulation for modifying certain parts of Regulation IX. 1810; for imposing a duty on horses imported by sea, with an exception to horses imported from Europe; and for prohibiting the exportation of woollens from Bengal to China.	The whole.
VII of 1812.	A Regulation for rescinding Regulations XV. 1810, and IV. 1811.	The whole.
XIV of 1812.	A Regulation for modifying, in certain cases, the Rule contained in Section II. Regulation V. 1812, regarding the grant of leases by the Proprietors of lands in the ceded and conquered Provinces to their tenants.	Sections 2 and 3.
XV of 1812.	A Regulation for extending to the ceded and conquered Provinces, and to the Province of Benares, certain parts of Regulation I. 1811, and for rescinding Regulation II. 1810.	The whole Regulation, except so far as it extends Regulation I. 1811, section 10.
XVI of 1812.	A Regulation for authorizing the Judge of the Dewanny Adawlut of the Zillah of the Twenty-four Pergunnahs to execute judgments passed by the Court of Requests for the town of Calcutta.	The whole.
XXI of 1812.	A Regulation for rescinding certain parts of Regulation I. 1811.	The whole.
VII of 1813.	A Regulation for extending to the ceded and conquered Provinces the provisions contained in Regulation III. 1801, and in Section XIII. Regulation VIII. 1793, and for rescinding parts of Sections XI and XV. Regulation I. 1803.	The whole.
XII of 1813.	A Regulation for modifying some of the provisions in the Regulations before enacted for the collection of the Government customs and town duties.	The whole.
XIV of 1813.	A Regulation for abolishing the duties before established on the importation of horses by sea, or through the district of Cuttack.	The whole.
XV of 1813.	A Regulation for the general abolition of the office of Dewaun to the Collectors of the land revenue in the Provinces immediately dependent on the Presidency of Fort William.	The whole.
IV of 1814.	A Regulation for repealing Regulation VIII. 1812.	The whole.
VII of 1814.	A Regulation for modifying a part of the provisions contained in Regulation X. 1809, respecting the copper coinage of the Province of Benares.	The whole.
X of 1814.	A Regulation for explaining so much of Regulation I. 1814, as relates to engagements contracted between Government and individuals.	The whole.
XIII of 1814.	A Regulation for the abolition of the Office of Cutwal in the Cities of Dacca, Patna and Moorshedabad.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XX of 1814.	A Regulation for rescinding the Regulations in force relative to the College of Fort William.	The whole.
XXV of 1814.	A Regulation for modifying the constitution and jurisdiction of the Sudder Dewanny Adawlut and of the Provincial Courts, for expediting the trial of civil causes in those Courts, and for defining more fully the powers of single Judges holding the sittings of those courts, or of the Nizamut Adawlut and Courts of Circuit.	The whole.
III of 1815.	A Regulation for continuing the existing Settlement of the district of Cuttack, the Pergunnah of Puttaspore, and its dependencies, until the expiration of the year 1223, Umlee.	The whole.
IV of 1815.	A Regulation for modifying some of the provisions at present in force, for the collection of customs on certain articles of commerce in the territories immediately dependent on the Presidency of Fort William.	So much as is not repealed.
II of 1816.	A Regulation for re-establishing the office of Canoongoe in that portion of the Province of Behar which forms the districts of Shahabad, Tirhoot, Sarun, and Behar.	The whole.
III of 1816.	A Regulation for rescinding Regulation XII. 1808.	The whole.
IV of 1816.	A Regulation for allowing prisoners confined under process of the Civil Courts to deliver petitions upon unstamped paper in certain cases, and to make further provision for the treatment of prisoners in the Civil Jails.	So much as is not repealed.
VI of 1816.	A Regulation for extending for a further period of three years the existing Settlement of Cuttack, Pergunnah Puttaspore, and its dependencies, in all cases in which the Settlement may have been concluded with Zemindars or actual proprietors of the land.	The whole.
XII of 1816.	A Regulation for the establishment of a Custom House at Cox's Bazar, for the collection of Government Customs.	The whole.
XIV of 1816.	A Regulation to provide more effectually for the management of the public jails, and to enable the Magistrates to maintain good order and discipline in those jails; as well as among the prisoners employed on the public roads, or other public works:—Also to place the jail at Alipore, in the vicinity of Calcutta, under the inspection and control of the Court of Nizamut Adawlut; and to provide for the transportation of convicts to the Island of Mauritius or its immediate Dependencies.	Sections 2, 3, 11, 12, 13 and 14.
XVI of 1816.	A Regulation for extending for a further period of five years the existing Settlement in the Provinces ceded by the Nawaub Vizier to the British Government, in all cases in which the Settlement may have been concluded with the actual proprietors of the land.	The whole.
XVIII of 1816.	A Regulation for annexing to the Zillah of Allahabad the Pergunnah of Handya, formerly composing a part of the territories of His Excellency the Nawaub Vizier.	Sections 3 and 4.
XXI of 1816.	A Regulation for modifying Section XLIII, Regulation XLV. 1803, which prescribes a specified weight for the copper pice to be coined at the Mint of Furruckabad.	The whole.
II of 1817.	A Regulation for re-establishing the office of Canoongoe, in those portions of the districts of Ramghur, Bhaugulpore, and Purneah, which are comprised in the Province of Behar.	The whole.
IV of 1817.	A Regulation for annexing to the Zillah of Saharunpore the tract of country called Deyra Doon, formerly composing a part of the territories of the Rajah of Nepaul.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
V of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	Sections 3 and 4.
IX of 1817.	A Regulation for rescinding Regulation V. 1815.	The whole.
XIV of 1817.	A Regulation for amending certain parts of Regulation II. 1812.	The whole.
XXV of 1817.	A Regulation for fixing the weight of the pice struck at the Calcutta Mint, and for giving general circulation to pice struck at any of the Mints subordinate to this Presidency.	The whole.
XXVI of 1817.	A Regulation for authorizing the circulation of Furruckabad Rupees, coined in either of the Mints of Calcutta, Furruckabad, or Benares, or at any other Mint established by order of the Governor General in Council.	The whole.
II of 1818.	A Regulation for annexing to the Zillah of Bundlecund the Elakeh of Khundeh, appertaining to the Pergunnah of Mahoba, together with certain villages belonging to the Pergunnah of Choorkee, on the right bank of the Jumna, formerly composing a part of the territories of Nana Govind Row.	Sections 3 and 4.
V of 1818.	A Regulation for the appointment of a Commissioner to be vested with special powers in the administration of civil affairs in Zillah Cuttack.	The whole.
IX of 1818.	A Regulation for extending for a further period of five years the existing settlement in the conquered Provinces lying on the right and left banks of the River Jumna, with the exception of the Southern Division of the District of Seharunpore, and in the territories ceded to the British Government by his Highness the Peishwah in Bundlecund, in all cases in which the settlement may have been concluded with the actual proprietors of the land.	The whole.
XIII of 1818.	A Regulation for extending for a further period of three years the existing Settlement of Cuttack, Pergunnah Puttaspore and its dependencies, in all cases in which the settlement may have been concluded with Zemindars or actual proprietors of land.	The whole.
XI of 1819.	A Regulation for discontinuing the coinage of the Benares Rupee; for declaring the Furruckabad Rupee the legal currency of the Province of Benares; for altering the standard of the Furruckabad Rupee, and for defining the rate at which that Rupee is to be received within the Province of Benares.	The whole.
V of 1820.	A Regulation for imposing a general custom duty on Tobacco.	So much as is not repealed.
VI of 1820.	A Regulation for rescinding Sections XLVI, XLVII and XLVIII, Regulation XLV. 1803.	The whole.
I of 1821.	A Regulation for the appointment of a special Commission in the ceded and conquered Provinces, for the investigation and decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale, or lost through private transfers effected by undue influence; and for the correction of the errors or omissions of the proceedings adopted by the Revenue officers in regard to the record and recognition of proprietary rights, and the ascertainment of the tenures, interests and privileges of the agricultural community.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
V of 1821.	A Regulation for settling the rates at which Benares and Furruckabad Rupees shall be received in payment of the Revenue of Malguzars, whose engagements are expressed in Gohurshahee or Trisoolee Rupees.	The whole.
V of 1822.	A Regulation for amending certain provisions of Regulation IX. 1808.	The whole.
I of 1823.	A Regulation to amend certain parts of Regulation I. 1821.	The whole.
V of 1823.	A Regulation for giving currency throughout the Provinces dependent on the Presidency of Fort William, to Rowannahs issued by the officers in charge of the Dehlee Territory, for reducing the transit duty chargeable on piece goods, the manufacture of the British Territories, from seven and a half to two and a half per cent., and for making certain other alterations in the Rules applicable to the collection of customs.	So much as is not repealed.
I of 1824.	A Regulation for enabling the Officers of Government to obtain, at a fair valuation, land or other immoveable property required for roads, canals, or other public purposes; and for declaring in what manner the claims of the Zemindars, and of the Officers in the Salt Department, are to be adjusted in certain districts, where lands are required for the purposes of Salt manufacture.	The whole.
II of 1824.	A Regulation for abolishing the Furruckabad Mint, and for modifying some of the Rules in force relative to the Furruckabad Rupee.	The whole.
IX of 1824.	A Regulation to extend, with certain exceptions and conditions, the existing settlement in the conquered Provinces and in Bundlecund for a further period of five years.	The whole, except section 4.
V of 1825.	A Regulation for removing certain doubts as to the legality of an union of the powers of Judge and Collector in the same individual.	The whole.
X of 1825.	A Regulation more distinctly to define the meaning and intent of the provisions contained in Regulations XXXI of 1793, and XXXVII of 1803, which prescribe Rules for the conduct of commercial Residents carrying on trade for themselves.	The whole.
XVIII of 1825.	A Regulation for annexing the Settlement of Chinsurah, and other territories ceded to the British Government by the Government of the Netherlands, to the Zillah and city jurisdictions most contiguous thereto; and to provide for the administration of the said Territories.	Sections 4, 5, 8, 9, 10.
II of 1826.	A Regulation to extend, with certain exceptions and conditions, the existing settlement in the Provinces ceded by the Nawaub Vizier to the British Government, for a further period of five years.	The whole.
IV of 1826.	A Regulation for expediting the Proceedings of the Mofussil and Sudder Special Commissions, acting under the provisions of Regulation I. 1821.	The whole.
V of 1826.	A Regulation for annexing to the Zillah of Agra the Pergunnah of Goberdhun.	Section 2, excepting the first twelve words, and sections 3, 4, and 5.
VI of 1826.	A Regulation for constituting the jurisdiction of the Joint Magistrate, stationed at Futtehpore, a distinct Zillah.	Section 2, clause 2.
VII of 1826.	A Regulation for transferring the control of the Provinces Mint from the Board of Revenue in the North-Western Provinces to the Local Committee.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
II of 1828.	A Regulation for rescinding parts of Regulation I. 1799.	The whole.
III of 1829.	A Regulation for abolishing certain official designations amongst the Judges of the Courts of Sudder Dewanny and Nizamut Adawlut, and of the Provincial Courts; for amending the rules at present in force, which require the Judges of the Courts of Sudder Dewanny and Nizamut Adawlut, or other public officers, to take the prescribed oaths of office before the Governor General in Council; for providing for the decision of Civil suits and appeals in the Provincial Courts, in certain cases; for amending Regulation VIII. 1825, and for discontinuing the offices of Hindoo and Mahomedan Law Officer in the Provincial Courts.	Sections 2, 3, 4 and 5.
V of 1829.	A Regulation for rescinding part of Regulation X. 1817, and parts of Regulation XXI. 1825.	Section 2 and section 3, clause 4.
IX of 1829.	A Regulation for rescinding some of the Rules of Regulation XXXI. 1793, and the corresponding Rules for Benares and the ceded Provinces, and for placing the Commercial Agents of the East India Company on the same footing towards Natives of the country as other persons.	The whole.
XIII of 1829.	A Regulation for abolishing the office of Superintendent and Remembrancer of Legal Affairs.	So much as is not repealed.
XVIII of 1829.	A Regulation to rescind Section III, Regulation IV. 1829, and to make further modifications in the provisions of Regulation I. 1821, and Regulation I. 1829.	The whole.
I of 1830.	A Regulation for rescinding certain provisions of Regulation I of 1829, in regard to the administration of Civil Justice in Zillah Midnapore.	The whole.
V of 1830.	A Regulation for amending the provisions of Regulation VI. 1823, and for providing more effectually for enforcing the execution of contracts relating to the cultivation and delivery of indigo plant.	Section 2.
I of 1831.	A Regulation for rescinding Clause second Section III, Regulation XVI. 1825.	The whole.
II of 1831.	A Regulation to remove doubts regarding the legality of certain Criminal trials.	The whole.
VII of 1831.	A Regulation for enabling the Governor General in Council to afford relief to the Commissioners of Circuit, by vesting the Zillah and City Judges, not being Magistrates, with powers to hold monthly gaol deliveries within their respective jurisdictions (whenever that measure may be deemed advisable), and for defining the powers and duties of the Judges, or other Officers, not being in charge of the office of Commissioner, who may be appointed to hold any gaol delivery while so employed.	So much as is not repealed.
IX of 1831.	A Regulation for the more speedy and efficient administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut.	So much as is not repealed.
II of 1832.	A Regulation for the better administration of Criminal Justice and the Police in certain cases.	So much as is not repealed.
III of 1832.	A Regulation for extending the provisions of Regulation X. 1811.	So much as is not repealed.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VII of 1832.	A Regulation for modifying certain of the provisions of Regulation V. 1831, and for providing supplementary Rules to that enactment.	All but sections 8 and 9.
VIII of 1832.	A Regulation for rescinding Regulation XIV. 1814.	Sections 2 and 4.
II of 1833.	A Regulation for empowering the Governor General in Council to abolish the Provincial Courts of Appeal.	The whole.
V of 1833.	A Regulation for forming the jurisdiction of the City of Dacca and the Zillah of Dacca Jelalpore into one district.	Sections 2 and 4.
VII of 1833.	A Regulation for altering the weight of the new Furruckabad Rupee, and for assimilating it to the legal Currency of the Madras and Bombay Presidencies; for adjusting the weight of the Calcutta sicca Rupee, and for fixing a standard unit of weight for India.	The whole.
I of 1834.	A Regulation for limiting and defining the boundary within which the Calcutta town duties are leviable.	The whole.

3. As the Legislative Council of Madras is about to pass an Act repealing the obsolete Regulations of that Presidency, we have struck out from the Schedule the five Madras Regulations which it contained.

4. We also think that the following Acts may be added to the Schedule. Many of them, it will be seen, refer to the Presidency of Fort St. George, and in preparing the list we have been much assisted by a Note drawn up by Mr. J. D. Mayne, the Assistant Secretary to the Madras Government in the Legislative Department:—

No. of Act.	Title or Subject of Act.	Extent of Repeal.	REMARKS.
IV of 1835.	Calcutta Justices of the Peace.	The whole.	Superseded by Act XXXII of 1838.
V of 1835.	Munsifs' fees.	The whole.	Superseded by Stamp Act.
XIV of 1835.	Bombay Magistracy.	So much as is not repealed.	Superseded by Code of Criminal Procedure. Already partially repealed by Act IV of 1851.
XVII of 1835.	Gold and silver coinage.	So much of section 8 as provides that the gold coins therein specified shall bear the words 'East India Company.'	The corresponding portion of section 2 as regards *silver* coins is repealed by Act XIII of 1862, section 1.
II of 1836.	Bombay Customs.	So much as is not repealed.	Act I of 1838 repeals the whole of this Act, except section 1, which is only a repealing clause.
XI of 1836.	Jurisdiction of Courts.	So much as is not repealed.	Obsolete.
XXIV of 1836.	Native Judges—Madras and Bombay.	The whole.	Sections 1 and 2 enact that Native Judges shall be designated as Principal Sadr Amíns; section 3 establishes a privilege; section 5, no person exempted from jurisdiction of Assistant Judge of Bombay. Section 4 debars a European Principal Sadr Amín from his privilege of being tried by the High Court.
XXIX of 1836.	Sadr Amíns' fees.	The whole.	Section 1 empowers the Sadr Adálat to alter the number of Sadr Amíns. This office is abolished in Madras. Section 2 abolishes the fees of Zillah Register, whose office is also abolished.
XXIV of 1837.	Mofussil Police (Bengal).	The whole.	Obsolete.
XXXIV of 1837.	Judiciary system—Madras.	The whole.	Rendered unnecessary by Code of Criminal Procedure, sections 25, 39, 40 and 355.
XIV of 1838.	Ganjah and Bhang—Madras.	The whole.	Obsolete.
XXIV of 1838.	Bank of Bengal.	So much as is not repealed.	Ditto.
XXVIII of 1838.	Supreme Court—Perjury.	The whole, except as to the Straits' Settlement.	Superseded by Penal Code, section 193.
XXXI of 1838.	Supreme Courts—Criminal Law.	The whole Act, except sections 30 and 31.	Superseded by Penal Code and Letters Patent of December 1865, section 30. Section 8 is repealed by Act XVI of 1852.
III of 1839.	British subjects.	So much as is not repealed.	Declares that no one shall be exempt from jurisdiction of Revenue Courts and Munsifs. Section 2 relates to decrees made before February 1839.
XI of 1839.	Institution fees on appeal to Privy Council.	The whole.	Abolishes institution fees on appeal to Privy Council.
XIII of 1839.	Port-dues, Madras.	Sections 1, 2, 3, 4, and so much of section 6 as relates to the Madras Presidency.	Superseded by Madras Act VII of 1867.
XXII of 1839.	An Act for enabling persons charged with offences to make their defence more effectually.	The whole Act, except section 4.	Sections 1 and 2 may be repealed, the usage being established. Section 3 is superseded by Act XIII of 1865, sections. 4 and 5.
XXV of 1839.	Bombay Magistrates.	The whole.	Except so far as it is a repealing Act, this is superseded by the Code of Criminal Procedure.
XXXI of 1839.	An Act for remedying certain defects in the Statute 9 Geo. iv, cap. 74, relating to the coin.	The whole.	Superseded by Penal Code, chap. XII.
IX of 1840.	An Act for amending the law administered in Her Majesty's Courts of Justice with reference to arbitrations, damages, and interested witnesses.	The whole Act, except section 2.	Section 1 is superseded by Act II of 1855, section 18. Sections 3, 4 and 5 by Code of Civil Procedure, chap. VI. Section 6 is obsolete.
X of 1840.	An Act for the abolition of certain pilgrim taxes, and for the superintendence of the Temple of Juggernath.	Sections 1 and 4.	Section 1 merely repeals. Section 2 is superseded by the Codes and Act XX of 1863, section 14.
XXV of 1841.	An Act for amending the law concerning imprisonment for contempts of decrees or orders made by Courts of Equity.	So much as is not repealed.	Sections 1 and 2 are already repealed by Act V of 1855, section 7. The other sections are obsolete, since Courts of Equity, as such, have ceased to exist in India.
XXVI of 1841.	An Act for extending in cases governed by English law certain provisions of the Statute 3rd and 4th William iv, chap. 42, entitled "An Act for the further amendment of the law and the better advancement of justice."	Sections 2, 5 and 6.	Section 2 abolishes wager of law. Section 5 is superseded by the Code of Civil Procedure, chap. VII. Section 6 by Act II of 1855, section 18.
XXVII of 1841.	An Act for appropriating the unclaimed dividends on Insolvent Estates.	Sections 3 and 4.	Section 3 is superseded by Statute 11 & 12 Vic., c. 21, s. 46. Section 4 is obsolete.
XXX of 1841.	An Act for repressing obstructions to justice in certain Courts of the East India Company.	So much as is not repealed.	Section 1 is repealed by Act XVIII of 1862. Section 2 is superseded by the Penal Code. Section 3 is a repealing clause.
XVI of 1842.	An Act concerning the terms of leases granted by Zemindars and Proprietors.	The whole.	Modifies sections 2 and 3 of Bengal Regulation XIV. 1812, which Bill proposes to repeal.
VII of 1843.	An Act for abolishing the Provincial Courts of Appeal and Circuit in the presidency of Fort St. George, and for establishing new Zillah Courts to perform their functions; for establishing Courts constituted according to Regulations I and II, and Regulations VII and VIII of 1827, in place of the existing Civil and Criminal Zillah Courts and for extending the Civil jurisdiction of such Courts.	Sections 5, 16, 24, 28, 45 and 46, and so much of sections 1, 4, 8, 20, 23 and 44 as refers to subordinate Judges and Sadr Amíns.	Sections 5, 24 and 28 are merely rescinding clauses. Sections 16, 45, 46 and so much of sections 1, 4, 8, 20, 23 and 24 as refers to subordinate Judges and Sadr Amíns are useless, owing to the abolition of their offices in Madras.

No. of Act.	Title or Subject of Act.	Extent of Repeal.	REMARKS.
XVI of 1843.	An Act regarding the offering of rewards for the apprehension of offenders.	The whole.	A repealing Act.
VI of 1844.	An Act for abolishing the levy of transit or inland customs duties, for revising the duties on imports and exports by sea, and for determining the price at which salt shall be sold for home consumption within the territories subject to the Government of Fort St. George.	Sections 1, 2, 3, 4, 5, 42, and so much of Schedules A. B and C as is not repealed.	Sections 1, 2 and 42 are merely repealing clauses. Section 3 is useless. Sections 4 and 5 are superseded, except as to salt and opium, by Acts VII of 1859 and VI of 1863. The unrepealed parts of Schedules A and B are superseded by Act VI of 1863. Schedule C is superseded by Act VI of 1863, section 25.
IX of 1844.	An Act for authorizing the institution of suits in the Courts of Principal Sudder Ameens and Sudder Ameens.	So much of section 3 as refers to Sadr Amíns in the presidency of Fort St. George.	The office of Sadr Amíns is abolished in Madras.
X of 1844.	An Act to amend the law respecting the period of the execution of persons convicted of the crime of murder.	The whole.	Now unnecessary.
IX of 1845.	An Act for amending the Schedules of import duties, annexed to Act XIV of 1836, to Act I of 1838, and to Act VI of 1844, and for repealing Act XV of 1844.	So much as is not repealed.	Partially repealed by Act I of 1852. Sections 1 and 3 merely repealed. Section 2 relates to a repealed schedule. The whole superseded by Customs Duties' Act, 1867.
XXVIII of 1845.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Fort St. George.	The whole.	Superseded by Madras High Court Letters Patent, 28th December 1865.
II of 1847.	An Act to declare the meaning and extent of certain words in Act V of 1840.	The whole.	Act V of 1840 is repealed by Act XVIII of 1863, section 9.
IV of 1847.	An Act to authorize the Governor in Council of Fort St. George to appoint any military officer a magistrate.	The whole.	Superseded by 24 & 25 Vic., c. 54.
XI of 1847.	An Act to authorize the reception of convicts transported from Her Majesty's Settlement of Hong-Kong.	The whole.	Obsolete.
XII of 1847.	An Act for repealing the law which authorizes the imposition of fines on Moonsiffs and Sudder Ameens.	The whole.	A repealing Act.
XXI of 1847.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Bombay.	The whole.	Superseded by Letters Patent of High Court.
XXI of 1848.	An Act for avoiding wagers.	Section 2.	Superseded by Act VIII of 1859.
XXII of 1848.	An Act to simplify indictments for forgery.	The whole.	Superseded by Act XVIII of 1862, sections 15 and 25.

IX of 1849.	An Act for enabling one Police magistrate to exercise in certain cases the powers of two justices in the Presidency of Fort St. George.	So much of the preamble as refers to Act No. 1 of 1837, and section 2.	Bill proposes to repeal Act I of 1837, and section 2 relates to 33 Geo. III, c. 52, section 158, which is repealed by Acts XXVI of 1856 and XXV of 1858.
IX of 1850.	An Act for the more easy recovery of small debts and demands in Calcutta, Madras and Bombay.	So much of section 35 as refers to writs and processes sued out against persons privileged by Act I of 1844.	Bill proposes to repeal Act 1 of 1844.
XXIX of 1850.	An Act to amend Act XXXI, 1838, for the prevention of poisoning.	The whole.	Superseded by Penal Code, section 328.
III of 1851.	An Act to amend Regulation X of 1819, and Act XXIX of 1838, for preventing the unlawful manufacture and transportation of salt.	The whole.	Already repealed as to Lower Provinces.
XV of 1852.	An Act to amend the law of evidence.	Sections 1, 2, 4, 11, and so much of section 13 as creates a felony and declares the punishment and provides for the trial of the principal and the accessory.	Section 1 is a repealing clause. Sections 2 and 4 are superseded by Act II of 1855, sections 18, 19 and 20. Section 11 is rendered unnecessary by Penal Code sections 191, ill. *(e)*, and 218. The part of section 13 proposed to be repealed is rendered unnecessary by Penal Code sections 463 and 471, and Act XVIII of 1862, section 20.
XVII of 1853.	An Act to repeal Regulation VII of 1816 and to declare the law which is to be in force in the tract of land granted to Maharajah Imrit Rao.	Sections 1, 4, 5.	Section 1 is a repealing clause. Sections 4 and 5 relate to proceedings had and crimes committed before November 1853, and are obsolete.
VI of 1854.	An Act to amend the practice and course of proceeding on the equity side of Her Majesty's Supreme Courts of Judicature at Fort William in Bengal, Madras and Bombay.	The whole.	Superseded by Code of Civil Procedure.
XXV of 1854.	An Act for discontinuing the practice of issuing warrants for the payment of money from the treasuries of the Collectors.	The whole.	Part merely repeals: the rest is obsolete.
II of 1855.	An Act for the further improvement of the law of evidence.	Sections 1, 9, 52, 53, 54, 55, and so much of section 2 as relates to Acts and Regulations made by the Governor General of India in Council.	Sections 1 and 52 are repealing clauses. Section 9 and part of section 2 are superseded by Act I of 1868, sections 7 and 8. Sections 53 and 54 are no longer required under the altered practice of the High Courts. Section 55 relates to Act VI of 1854, which the Bill proposes to repeal.
V of 1855.	An Act to assimilate the process of execution on all sides of Her Majesty's Supreme Courts, and to extend and amend the provisions of Act XXV of 1841.	The whole Act, except as to the Straits' Settlement.	Superseded by Act VIII of 1859, and rules framed under Letters Patent to High Courts.

No. of Act.	Title or Subject of Act.	Extent of Repeal.	REMARKS.
XIX of 1855.	An Act to amend the law relating to District Moonsiffs in the Presidency of Fort St. George.	So much as is not repealed.	Section 1 is a repealing section. Sections 2, 3, 4, 6 and 7 are superseded by Act VIII of 1868. The parts of Madras Regulation XV of 1816, which are made applicable to District Munsifs by sections 6 and 7 are already repealed by Act X of 1861. And section 5 is repealed by Act XVII of 1862.
XXV of 1855.	An Act to empower the Session Judge of Coimbatore to hold sessions at Ootacamund on the Neilgherry Hills.	The whole.	Superseded by appointment of a Civil and Session Judge to Ootacamund.
XVI of 1858.	An Act to extend Act XXV of 1855.	The whole.	Ditto ditto.
I of 1860.	An Act to empower the Governor General in Council to increase the rate of duty on salt imported into the North-Western Provinces of the Presidency of Bengal.	Sections 1 and 3.	Section 1 is a repealing clause. Section 3 is obsolete.
X of 1860.	An Act to amend Act VII of 1859 (to alter the duties of customs on goods imported or exported by sea).	So much as is not repealed.	Superseded by Customs Duties' Act, 1867.
XVII of 1860.	An Act to repeal Act V of 1855 (for the punishment of certain offenders who have escaped from jail, and of persons who shall knowingly harbour such offenders), and to make certain provisions in lieu thereof.	Sections 1, 4 and 5.	Section 1 is a repealing clause. Sections 4 and 5 relate to sentences passed and offences committed before 26th April 1860.
XXII of 1860.	An Act to remove the Pergunnah of Koonch and Calpee in Zillah Jaloun from the operation of the general Regulations.	The whole.	Obsolete.
LIII of 1860.	An Act to amend Act X of 1859.	The whole.	Section 1 refers to suits instituted before 26th December 1860. Section 2 refers to suits or appeals dismissed before 26th December 1860.
I of 1861.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature in Bombay.	The whole.	Superseded by Letters Patent, 28th December 1865.
VI of 1861.	An Act to alter the time from which the Indian Penal Code shall take effect.	The whole.	Obsolete.
XI of 1862.	An Act to amend Act X of 1860 (to amend Act VII of 1859, to alter the duties of customs on goods imported or exported by sea).	The whole.	Superseded by Customs Duties' Act, 1867.

5. We recommend that the Bill be passed with the omissions and additions above stated.

F. R. COCKERELL.
W. N. MASSEY.
E. L. BRANDRETH.
M. J. SHAW STEWART.

CALCUTTA,
The 25th January 1868.

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 1st February 1868.

No. 478.

The following Rules relating to Emigration from the Port of Calcutta, supplementary to the Rules which appeared in the *Gazette of India* of the 1st April 1865, have been made by the Governor General in Council under the provisions of Section 68 of Act XIII of 1864, and are published for general information :—

The distilling apparatus shall be so arranged as that the waste warm sea water can be made available for washing, or, when not required for washing purpose, for cleaning the privies.

The galleys shall be placed on platforms of fire-bricks laid in mortar not less than three bricks deep, and raised on wooden platforms a few inches off the deck.

The 3rd February 1868.

No. 513.

The Hon'ble H. S. Maine having returned to India, and been re-appointed to a seat in the Council of the Governor General of India, has this day taken the Oaths and his seat as an Ordinary Member of the said Council, under the usual salute from the ramparts of Fort William.

The 5th February 1868.

No. 548.

Consequent on the departure of Colonel R. Strachey, R. E., on special duty to Madras, the Governor General in Council has been pleased to accept that Officer's resignation of his appointment as President of the Committee for reforming the system of "Weights and Measures in use in India," and to appoint Mr. V. H. Schalch, B. C. S., to be President of the Committee.

The 6th February 1868.

No. 580.

Referring to this Department Notification No. 1065, dated the 9th December last, it is hereby notified that Mr. Richardson Evans reported his arrival in India on the 4th idem.

The 7th February 1868.

No. 607.

The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency to public inspection, upon payment of fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same, on payment of the expense of copying :—

No. 336.—Mr. W. Edwards, Assistant Engineer, Mysore, Department of Public Works, Hassun Division, for Hydrostatic Sluice Gate.

No. 360.—Mr. R. MacKenzie, Engineer, Bombay, for fastening Bales of Cotton, Wool, or other goods with hoop iron.

No. 361.—Lieutenant Colonel E. Money, of Chittagong, for an economical production of burning Gas applicable to lighting and heating purposes.

Judicial.

The 5th February 1868.

No. 221.

PUBLIC WORKS DEPARTMENT.

Railway.

Fort William, the 27th January 1868.

No. 4R.

The General Rules and Regulations for the conduct of the Officers and Servants of the East Indian Railway Company, which were published in the *Gazette of India* of the 26th October 1867, have been authorized for adoption also on the Oudh and Rohilkund Railway.

By order of the Right Hon'ble the Governor General of India in Council,

C. H. DICKENS, *Colonel*, R. A.,
Secy. to the Govt. of India.

Education.

The 5th February 1868.

No. 60.

The following is published for general information :—

Extract from the Proceedings of the Government of India, in the Financial Department,—No. 340, *under date the* 21*st January* 1868.

LEAVE AND ALLOWANCES.

Read endorsement from the Home Department, No. 567, dated 23rd November 1867, forwarding, for consideration and orders, an application from the Government of the Punjab, for the grant of travelling allowance to Officers of the Punjab Educational Department who are appointed Examiners of the Calcutta University.

RESOLUTION.—The Governor General in Council is pleased to rule that any public Officer not stationed in Calcutta, who is appointed an Examiner of the Calcutta University, shall be permitted to draw travelling allowance for his journeys from his Head Quarters to Calcutta and back, at eight annas per mile of the distance travelled on land by other than a Railway, and at three annas per mile of the distance travelled by Railway.

ORDERED, that a copy of the foregoing Resolution be forwarded to the Home Department, and that the original papers received from that Department under the endorsement mentioned above be returned.

Ordered also, that copies of the foregoing Resolution, with the remark that its provisions will

apply to the Officers who have attended the last examination, be forwarded to the Comptroller General of Accounts; the Accountants General in Bengal, Madras, the North-Western Provinces, the Punjab, and British Burmah; and the Deputy Accountant General in the Central Provinces.

(True Extract.)

E. H. LUSHINGTON,
Secy. to the Govt. of India, Finl. Dept.

Ecclesiastical.

The 3rd February 1868.

No. 48.

The Governor General in Council is pleased to appoint the Reverend F. D'Anyers Willis, Junior Chaplain, to be Chaplain of Jubbulpore, in the Central Provinces.

The 5th February 1868.

No. 51.

The Reverend W. Simpson, a Junior Chaplain on the Bengal Establishment, reported his return from furlough on the 27th ultimo, per Steam Ship *Candia*.

No. 52.

The Reverend Malcolm S. Laing, a Junior Chaplain on the Bengal Establishment, reported his return from furlough on the 27th ultimo, per Steam Ship *Candia*.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

General.

Fort William, the 1st February 1868.

No. 194.

LEAVE.—Mr. W. DeCourcy Ireland, Assistant Commissioner, 1st Class, British Burmah, is granted leave to Europe on medical certificate for fifteen months.

The 5th February 1868.

No. 215.

LEAVE.—Moonshee Huzaree Lall, Extra Assistant Commissioner in Oude, is granted two months' leave of absence on medical certificate.

The 6th February 1868.

No. 225.

LEAVE.—Mr. W. DeCourcy Ireland, Assistant Commissioner, British Burmah, is granted leave from the 21st January to the 9th February 1868, preparatory to proceeding to Europe.

No. 232.

APPOINTMENT.—Lieutenant Colonel R. H. Keatinge, V. C., C. S. I., appointed in G. O. No. 1854, dated 31st October 1867, to officiate as Governor General's Agent in Rajpootana, is confirmed in the appointment.

Telegraph.

No. 114.

LEAVE.—Mr. W. N. Toulmin, Assistant Superintendent, Telegraph Department, has obtained twenty months' leave to Europe on medical certificate, from the 14th ultimo, together with twenty-three days' preparatory leave.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 6th February 1868.

No. 707.

Surgeon P. F. Bellew, Officiating Deputy Assay Master of the Calcutta Mint, is confirmed in that appointment.

Assistant Surgeon H. C. Kingstone, Officiating Deputy Assay Master of the Bombay Mint, is appointed Assistant Assay Master of the Madras Mint, *vice* Dr. Bellew.

The 7th February 1868.

No. 848.

Surgeon H. W. Graham made over charge of the office of Deputy Assay Master of the Calcutta Mint to Surgeon P. F. Bellew on the forenoon of the 4th instant.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 1st February 1868.

No. 100 *of* 1868.—The under-mentioned Officers have reported their return from England:—

	Date of arrival at Fort William.
Lieutenant Colonel R. Ouseley, of the Bengal Staff Corps ...	27th Jan. 1868.
Major C. Andrews, of the Bengal Staff Corps ...	
Captain A. Copland, of the Bengal Staff Corps ...	
Captain W. S. Young, of the Bengal Staff Corps ...	
Lieutenant Colonel E. L. Dennys, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 32nd (Punjab) Regiment Native Infantry (Pioneers) ...	28th Jan. 1868.
Lieutenant W. G. Craig, of the General List, Cavalry ...	30th Jan. 1868.

The 3rd February 1868.

No. 101 *of* 1868.—The under-mentioned Medical Officer is brought on the Bengal Establishment to complete the administrative Medical Staff of Her Majesty's British Forces, from the date of his arrival in Bengal, *vice* Dr. C. A. Gordon, C. B., whose tour of Foreign service has expired:—

	Date of arrival at Fort William.
Deputy Inspector General F. W. Innes, C. B.	24th Dec. 1867.

No. 102 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following temporary promotion:—

Quarter Master General's Department.

Major M. Hunter, Deputy Assistant Quarter Master General, to officiate as Assistant Quarter Master General, during the absence of Major F. S. Roberts, V. C., with the Abyssinian Expeditionary Force, or until further orders.

No. 103 *of* 1868.—The under-mentioned Sowar, declared unfit for further service on account of wounds received in action, is granted the pension noted opposite to his name:—

RANK.	NAME.	NATURE AND DEGREE OF PENSION.	AMOUNT MONTHLY.	CIRCLE OF PAYMENT.
			Rs. A. P.	
Sowar ...	17th Bengal Cavalry. Sadduth Khan ...	Wound, 3rd degree.	4 0 0	Lucknow.

No. 104 *of* 1868.—The under-mentioned Outpensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their stipends in India, payment of pension is to be made and charged accordingly:—

	Rate of pension per diem.
Quarter Master Sergeant Joseph Leigh, late of No. 2 Brigade, Royal Horse Artillery.	2*s.* 3*d.* (two shillings and three pence) from the date he ceases to receive Regimental pay or allowance.
Private John Farrell, late of the 79th Foot.	1*s.* ½*d.* (one shilling and one-half penny) from the date he ceases to receive Regimental pay or allowance.
Gunner Angus Morrison, late of the Royal Horse Artillery.	1*s.* 1½*d.* (one shilling and one and half penny) from the date he ceases to receive Regimental pay or allowance.
Gunner Andrew Logan, late of the 19th Brigade, Royal Artillery.	6*d.* (six pence), to commence from 26th November 1867, and to cease 25th July 1868.

No. 105 *of* 1868.—With reference to Government General Order No. 89 of the 23rd January 1867, it is hereby notified that the Commissioners of Chelsea Hospital have altered the rate of pension of Quarter Master Sergeant Jacob Thomas, V. C., late of the 16th Brigade, Royal Artillery, from one shilling three pence, which was erroneously granted, to one shilling per diem.

The 4th February 1868.

No. 106 *of* 1868.—The following extracts from the *London Gazette* of the 31st December 1867, pages 7110, 7111, 7112, and 7114, are published for general information:—

"*London Gazette*" *of the* 31*st December* 1867, *page* 7110.

INDIA OFFICE, 28*th December* 1867.

"Her Majesty has been pleased to approve of the following promotions and alterations of rank, &c., amongst the Officers of the Staff Corps and of Her Majesty's Indian Military Forces, made by the Governments in India:—"

Brevet.

The under-mentioned Officer having completed the qualifying period of service, to be Colonel, under the provisions of the Royal Warrant of the 31st January 1859:—

Lieutenant Colonel Doveton Hodson, Madras Infantry, dated 29th May 1864.

"*London Gazette*" *of the* 31*st December* 1867, *page* 7110.

Major Richard Harte Keating, C. S. I., V. C., Bombay Staff Corps, to be Lieutenant Colonel, in succession to General C. Herbert, Madras Infantry, deceased, dated 18th January 1867.

Major Harry Cortlandt Anderson, Bengal Staff Corps, to be Lieutenant Colonel, Captain Addington Taylor, Bengal Staff Corps, to be Major, in succession to Major General T. A. A. Munsey, Madras Cavalry, deceased, dated 24th January 1867.

"*London Gazette*" *of the* 31*st December* 1867, *page* 7111.

Major John Henry Bloomfield Dennis, Bombay Staff Corps, to be Lieutenant Colonel, Captain Sidney Chalmers, Bengal Infantry, to be Major, in succession to Lieutenant General G. J. Wilson, Bombay Infantry, deceased, dated 12th February 1867.

Major Francis Adam Ellis Loch, Bombay Staff Corps, to be Lieutenant Colonel, Captain Charles Phayre Hildebrand, Bengal Infantry, to be Major, in succession to Major General A. Abbott, Royal (Bengal) Artillery, deceased, dated 26th February 1867.

Major Frederick William Lambert, Bengal Infantry, to be Lieutenant Colonel, Captain Henry Pelham Close, Bombay Staff Corps, to be Major, in succession to General C. A. G. Wallington, Bengal Infantry, deceased, dated 1st March 1867.

To be Colonel.

Lieutenant Colonel Robert Andrew Smith, Bengal Infantry, dated 11th June 1867.

The under-mentioned Officers will rank from the dates specified, instead of those previously stated:—

Lieutenant Colonel Alfred Light, Royal (Bengal) Artillery, from the 9th October 1865, in succession to Major General St. G. D. Showers, Bengal Infantry, deceased.

Lieutenant Colonel William Carmichael Russel, Royal (Bengal) Artillery, from 12th October 1865, in succession to Major General J. Scott, Bombay Infantry, deceased.

Lieutenant Colonel Thomas Harmer Sibley, Bengal Staff Corps, from the 20th November 1865, in succession to Lieutenant General H. Sargent, Madras Infantry, deceased.

Lieutenant Colonel John Joseph Laurie, Bombay Staff Corps, from the 21st December 1865, in succession to Lieutenant General D'Sim, Royal (Madras) Engineers, deceased.

Lieutenant Colonel Edward Long Grant, Madras Infantry, from the 22nd December 1865, in succession to Lieutenant General G. E. Gowan, Royal (Bengal) Artillery, deceased.

Lieutenant Colonel Charles St. George Brownlow, Bengal Staff Corps, from the 7th February 1866, in succession to Major General J. M. Shortt, Bombay Infantry, deceased.

Lieutenant Colonel James Gray Campbell Fraser, Madras Staff Corps, from the 15th February 1866, in succession to Major General C. A. Browne, Madras Infantry, deceased.

Lieutenant Colonel John William Sanders, Bengal Infantry, from 26th April 1866, in succession to General J. Anderson, Bengal Infantry, deceased.

Lieutenant Colonel Bendyshe Walton, Bengal Staff Corps, from the 29th April 1866, in succession to Lieutenant General G. R. Pemberton, Bengal Infantry, deceased.

Lieutenant Colonel Edward Oakes, Bengal Staff Corps, from 3rd May 1866, in succession to General E. F. Waters, C. B., Bengal Infantry, deceased.

Lieutenant Colonel Henry Lane, Bengal Cavalry (retired), from the 27th May 1866, in succession to General G. Jackson, Madras Infantry, deceased.

Lieutenant Colonel Robert Patrick Anderson, Bengal Staff Corps, from the 12th June 1866, in succession to General T. H. Paul, Bengal Infantry, deceased.

Lieutenant Colonel Arthur Davies Dickens, Bengal Staff Corps, from the 19th June 1866, in succession to General S. Swinhoe, Bengal Infantry, deceased.

Lieutenant Colonel George Scougall Macbean, Bengal Staff Corps, from 23rd July 1866, in succession to General C. W. Hamilton, Bengal Infantry, deceased.

Lieutenant Colonel Thomas James, Bengal Staff Corps, from the 26th August 1866, in succession to General A. F. Richmond, Bengal Infantry, deceased.

Lieutenant Colonel Joseph Fletcher Richardson, C. B., Bengal Staff Corps, from the 17th September 1866, in succession to General W. R. C. Costley, Bengal Infantry, deceased.

Lieutenant Colonel Henry Hastings Affleck Wood, Bombay Staff Corps, from 29th October 1866, in succession to Major General Sir G. St. P. Lawrence, K. C. S. I., Bengal Staff Corps, retired.

Lieutenant Colonel Winckworth Scott, Bombay Staff Corps, from the 4th November 1866, in succession to Lieutenant General W. D. Robertson, Bombay Infantry, deceased.

Lieutenant Colonel William Murray, Madras Staff Corps, from the 6th November 1866, in succession to General W. Gilbert, Bombay Infantry, deceased.

Lieutenant Colonel James Anthony Steele, Bengal Staff Corps, from 13th November 1866, in succession to Major General G. Macan, Bombay Infantry, deceased.

Lieutenant Colonel Hamilton Forbes, Bengal Staff Corps, from 6th December 1866, in succession to General E. Frederick, K. C. B., Bombay Infantry, deceased.

Lieutenant Colonel John Irvine Murray, Bengal Staff Corps, from the 22nd December 1866, in succession to Major General H. F. Caley, Bengal Infantry, deceased.

Major Hugh Ley Millett, Bengal Staff Corps, from the 22nd December 1866, in succession to Major General H. F. Caley, Bengal Infantry, deceased.

Major Charles Sterling Dundas, Royal (Bengal) Artillery, from 18th January 1867, in succession to General C. Herbert, C. B., Madras Infantry, deceased.

NOTE.—Lieutenant Colonel Light was erroneously described as of the Bengal Infantry, in Gazette of 3rd August 1866.

Government General Order No. 841 of 1866.

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant Colonels.

Major Charles Basil Gibbons Bacon, dated 24th May 1867.

Major William Gordon, dated 11th June 1867.
Major David Briggs, dated 11th June 1867.
Major Henry Stuart Bivar, dated 11th June 1867.

"London Gazette" of the 31st December 1867, page 7112.

Major Henry Daniel Maunsell, dated 11th June 1867.
Major (Brevet Colonel) George Wade Guy Green, C. B., dated 12th June 1867.
Major (Brevet Lieutenant Colonel) Sydney Joseph Hire, dated 12th June 1867.
Major (Brevet Lieutenant Colonel) George Whittle Mackenzie Hall, dated 12th June 1867.
Major Alfred Gyllett Nedham, dated 12th June 1867.
Major Blair Thomas Reid, dated 12th June 1867.
Major Roderick Donald Macpherson, dated 12th June 1867.
Major Frederick William Ripley, dated 12th June 1867.
Major Richard Wellesley Chambers, dated 12th June 1867.
Major Charles Lyons Montgomery, dated 12th June 1867.
Major Holled Wallace Henry Coxe, dated 21st June 1867.
Major (Brevet Lieutenant Colonel) Octavius Edward Rothney, dated 27th June 1867.
Major Thomas Henry Wilson, dated 27th June 1867.

To be Majors.

Captain Richard D'Oyley Compton Bracken, dated 26th April 1867.
Captain (Brevet Major) Richard Sanderson Simonds, dated 11th June 1867.

Captain (Brevet Major) Addington Taylor, dated 11th June 1867.
Captain Alfred Francis, dated 11th June 1867.
Captain Thomas Edward Webster, dated 11th June 1867.
Captain (Brevet Major) Charles Henry Palliser, dated 11th June 1867.
Captain John Moore Graham, dated 11th June 1867.
Captain Ralph Ouseley, dated 11th June 1867.
Captain John Brenton Cox, dated 11th June 1867.
Captain Octavius Ludlow Smith, dated 12th June 1867.
Captain Alexander McKenzie, dated 12th June 1867.

To be Captains.

Lieutenant Henry Thomson, dated 11th May 1867.
Lieutenant Arthur W. Crew Read, dated 15th May 1867.
Lieutenant Alfred Frederick Pollock Harcourt, dated 8th January 1867.
Lieutenant William George Murray, dated 8th June 1867.
Lieutenant Henry Collett, dated 8th June 1867.
Lieutenant James Miller, dated 8th June 1867.
Lieutenant Edward Lacon Ommanney, dated 9th June 1867.
Lieutenant Thomas Myles Sandys, dated 9th June 1867.
Lieutenant Henry Montgomery Barton Burlton, dated 12th June 1867.

BENGAL ARMY.

Infantry.

Lieutenant Colonel (Major General) John Studholme Hodgson, to be Colonel, in succession to Riley, deceased, dated 30th May 1867.

Major (Brevet Lieutenant Colonel) Alexander Sutton Osborn Donaldson, from late 45th Native Infantry, to be Lieutenant Colonel, *vice* Wilson (Staff Corps), removed from list of Lieutenant Colonels, dated 3rd December 1866.

Major (Brevet Lieutenant Colonel) Henry Finch, from late 31st Native Infantry, to be Lieutenant Colonel, *vice* Davies (Staff Corps), removed from list of Lieutenant Colonels, dated 24th January 1867.

Major Patrick George Scot, from late 12th Native Infantry, to be Lieutenant Colonel, *vice* Boswell, deceased, dated 6th April 1867.

Major (Brevet Lieutenant Colonel) Peter Henry Knight Dewaal, to be Lieutenant Colonel, *vice* Hughes, Staff Corps, removed from list of Lieutenant Colonels, dated 30th April 1867.

Major (Brevet Lieutenant Colonel) William Dunn Bishop, to be Lieutenant Colonel, *vice* Plowden, Staff Corps, removed from list of Lieutenant Colonels, dated 1st June 1867.

Late 2nd European Fusiliers.

Lieutenant Edward John McNair, to be Captain, *vice* Baldwin (Staff Corps), deceased, dated 22nd May 1867.

Late 12th Native Infantry.

Lieutenant Harry Alfred Rocke, to be Captain, in succession to Boswell, retired, dated 6th April 1867.

Late 30th Native Infantry.

Captain (Brevet Major) George Frederick Frank Vincent, to be Major, in succession to Plowden (Staff Corps), removed from list of Lieutenant Colonels, dated 1st June 1867.

Late 33rd Native Infantry.

Captain (Brevet Major) John Chadwick Dickson, to be Major, in succession to Hopkinson (Staff Corps), removed from list of Lieutenant Colonels, dated 3rd December 1866.

Late 48th Native Infantry.

Lieutenant Ellis Burroughes Ward, to be Captain, in succession to Dennys (Staff Corps), removed from list of Lieutenant Colonels, dated 10th April 1867.

Late 66th Native Infantry.

Lieutenant Rowley Sale Hill, to be Captain, *vice* Sykes (Staff Corps), deceased, dated 8th April 1867.

ALTERATIONS OF RANK.

Infantry.

Lieutenant Colonel Charles Edward Mills will rank from 12th September 1866, in succession to Dinning (Staff Corps), removed from list of Lieutenant Colonels.

Lieutenant Colonel Harry Elliott Young will rank from 17th September 1866, in succession to Alexander (Staff Corps), removed from list of Lieutenant Colonels.

MEDICAL OFFICERS.

To be Surgeons Major.

Surgeon James Irving, M. D., dated 27th May 1867.
Surgeon John Williams, dated 19th June 1867.
Surgeon Thomas Atchison, dated 26th June 1867.

"London Gazette" of the 31st December 1867, page 7114.

The name of the Officer in the Gazette of 2nd December 1862, should have been Major *Henley* Thomas Bartlett, and not Major *Henry* Thomas Bartlett, as stated therein.

Government General Order No. 94 of 1863.

No. 107 *of* 1868.—The under-mentioned Native Officer having been declared unfit for further service by a Special Invaliding Committee, is transferred to the Pension Establishment:—

RANK.	NAME.	IN WHAT RANK PENSIONED.	CIRCLE OF PAYMENT.
Jemadar ...	21st (Punjab) Regiment N. I. Bussawah Sing ...	Jemadar...	Meerut

No. 108 *of* 1868.—It is hereby notified that Officers proceeding by Government Transports, whether steamers or sailing vessels, by Government River Steamers or by Rail, on duty of a nature likely to render the use of Camp Equipage necessary, will, when practicable, be allowed free conveyance for such Camp Equipage within the regulated scale* according to the Officer's rank, or as may be in each case specially ordered; the necessity for taking Camp Equipage being decided by the authorities sanctioning the passage.

* Government General Order No. 1129 of 1862.

The Camp Equipage of Officers proceeding with Troops or to join a Field Force by steamer, sailing vessel, river steamer, or other mode of conveyance belonging to private individuals or Companies, will be conveyed at the public expense.

The 5th February 1868.

No. 109 *of* 1868.—Captain A. W. Bolton, of the Bengal Staff Corps, Sub-Assistant Commissary General, is allowed leave of absence from the 10th to the 17th February 1868, to visit the Presidency, preparatory to applying for sick leave to Europe.

No. 110 *of* 1868.—The under-mentioned Soldier of Her Majesty's service is permitted to reside and draw his pay in India as an Out-pensioner of Chelsea Hospital, in accordance with the Royal Warrant of the 23rd July 1864, pending a reference to the Home Authorities as to the amount of his pension :—

Gunner Joseph Dickson, A-19th Royal Artillery.

No. 111 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Lieutenant Colonel (Brevet Colonel) P. W. Luard, of the Bengal Staff Corps, Commandant, 25th (Punjab) Regiment, Native Infantry, now Officiating Assistant Adjutant General of Division, to be Assistant Adjutant General of Division on the Establishment, *vice* Major H. F. Brooke, who vacates the appointment consequent on the departure of his Regiment, the 94th Foot, from India.

No. 112 *of* 1868.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate :—

Major General James Duncan Macpherson, C. B., of Infantry, Commissary General.	For 20 months, under the new Regulations.
Major Alfred Francis, of the Bengal Staff Corps, District Superintendent of Police, Bhaugulpore.	For 20 months.
Lieutenant Allan Joseph Champneys Cunningham, of the Royal Engineers, Executive Engineer, Department Public Works, Bengal.	For 20 months, under the new Regulations.

No. 113 *of* 1868.—The Right Hon'ble the Governor General in Council is pleased to authorize the issue to European Non-Commissioned Officers and Soldiers, in Departmental or Staff employ, of the ordinary Soldier's ration in kind at Stations where there is an Executive Commissariat Officer or Agency for the supply of British Troops, whenever they prefer such issue to the receipt of ration money.

2. This arrangement to have effect from 1st April 1868.

3. As frequent changes in the nature of such issues would tend to inconvenience and loss, the election once made must continue in force for the remainder of the official year.

4. Application for the issue of rations for the ensuing year should be made on or prior to 15th March annually, or in the case of Non-Commissioned Officers newly appointed, or removed from one Station to another within 15 days, from date of joining.

5. The principles of this order are applicable to the Presidencies of Madras and Bombay.

The 6th February 1868.

No. 114 *of* 1868.—The under-mentioned Non-Commissioned Officer is admitted to pension as specified opposite to his name :—

Sergeant Thomas Carroll, of the Local Company of European Infantry.	Rs. 30 per mensem, payable in India.

No. 115 *of* 1868.—As it is desirable that the practice in India should conform to that adopted by the War Office in regard to the mode of carrying out Article 10 of the Good Conduct Pay Regulations, as notified in General Orders Queen's Troops of 8th March 1861, subsequently modified in General Orders Queen's Troops of 11th May following, His Excellency the Right Hon'ble the Governor General in Council is pleased to direct that the period of good service necessary to entitle a Soldier to the grant or restoration of Good Conduct Pay, should count from the date of offence when minor punishments, not involving imprisonment, are inflicted, but that in cases where imprisonment is awarded, the qualifying period of good service should be reckoned from the date only of release, and not of offence.

2. Attention is also directed to the distinction between cases wherein a Soldier, after forfeiting all his Good Conduct Pay, is again entered in the Regimental Defaulter's Book and those of ordinary restoration, as set forth in Clauses 10 and 11 of the Good Conduct Regulations above referred to.

No. 116 *of* 1868.—With reference to Government General Order No. 782 of the 7th August 1867, publishing a despatch from the Secretary of State laying down that that portion of Colonel Maxwell's column, and that portion only, which crossed the Jumna, and took part in the reduction of Calpee, is to be held to have established a right to share in the Prize Money taken by the Central India Field Force, it is hereby notified that the Right Hon'ble the Secretary of State for India has since decided that all Officers and men who can be shown, on whichever bank placed, to have taken an active part in the reduction of Calpee, will be admitted to share in the prize above referred to.

No. 117 *of* 1868.—Under instructions from the Right Hon'ble the Secretary of State for India, Colonel H. H. Maxwell, of the Royal Artillery, Superintendent of the Gun Foundry at Cossipore, is directed to proceed to England with as little delay as possible, to witness certain experiments at Woolwich.

No. 118 *of* 1868.—The following promotions are made, subject to Her Majesty's approval :—

BREVET.

Rank, Names, and Corps.	To what Rank promoted.	From what Date.	In Succession to
Major William Abercrombie Dick, Bombay Staff Corps	Lieut. Colonel ...	9th December 1867.	Lieutenant General C. Godby, C. B., Bengal Infantry, deceased.
Captain (local Major) George Rodney Brown, Royal (Bengal) Artillery	Major ...		
Major Edward Walker Ellis Walker, Royal (Bengal) Artillery	Lieut. Colonel ...	15th December 1867.	Lieutenant General M. Tweedie, Madras Infantry, deceased.
Captain (local Major) Edward Harrison, Royal (Bengal) Artillery	Major ...		

No. 119 *of* 1868.—The following promotions are made, subject to Her Majesty's approval :—

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose Room.
Cadre of the late 62nd N. I.	Lieutenant Frederick Hammond, (Staff Corps).	Captain ...	5th Oct. 1867.	Captain (Major on Staff Corps) J. E. Thomson, retired.
Cadre of the late 2nd E. L. C.	Captain Robert Alexander, (20th Hussars).	Major ...	7th Dec. „	Major T. T. Boileau, (20th Hussars), retired.
General List, Cavalry.	Lieutenant Edward George Godolphin Hastings.	Captain ...	Ditto ...	

No. 120 *of* 1868.—The following paragraph of a Military letter from the Right Hon'ble the Secretary of State for India, No. 404, dated the 31st of December 1867, is published for general information :—

* Bengal Staff Corps.

Paragraph 8.—"Lieutenant Collier* has been granted an extension of "leave for a period of six months."

No. 121 *of* 1868.—The under-mentioned Officer is permitted to proceed to the Cape of Good Hope and to Europe on leave of absence on sick certificate :—

Major Angelo Edward Osborn, of the Bengal Staff Corps, 2nd Examiner, Pay Department.	For 20 months.

The 7th February 1868.

No. 122 *of* 1868.—The following promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose Room.
10th Regiment Native Infantry.	Subadar Mehtab Sing	Subadar Major	17th December 1867.	Mohun Sing, invalided.
	Jemadar Gungabissoon Sing ...	Subadar ...	Ditto ...	Ditto.
	Havildar Sumbhoo Ram ...	Jemadar ...	Ditto ...	Gungabissoon Sing, promoted.
21st (Punjab) Regiment Native Infantry.	Havildar Summo Khan ...	Ditto ...	1st December 1867.	Bussawah Sing, invalided.
28th (Punjab) Regiment Native Infantry ...	Jemadar Mana Singh	Subadar ...	4th January 1868.	Choor Khan, deceased.
	Havildar Raja Ram	Jemadar ...	Ditto ...	Mana Singh, promoted.

No. 123 *of* 1868.—The services of Major J. Burn, of the Bengal Staff Corps, are placed at the disposal of the Government of Bengal.

No. 124 *of* 1868.—The under-mentioned Officer of the Bengal Staff Corps, having completed 12 years' service, is promoted to the rank of Captain, from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Lieutenant Henry George Saunders.	20th Oct. 1867.

No. 125 *of* 1868.—Captain the Hon'ble H. M. Hobart, of Her Majesty's 103rd Foot, 1st Wing Subaltern (on probation) of the 4th Punjab Infantry, is permitted, at his own request, to resign his appointment in the Punjab Frontier Force, and his services are placed at the disposal of His Excellency the Commander-in-Chief.

No. 126 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Captain J. J. Russell, of the late 46th Regiment Native Infantry.	31st Jan. 1868.

No. 127 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following temporary promotions in the Commissioned Grades of the Army Commissariat Department :—

Lieutenant Colonel J. S. Dunbar, Sub-Assistant Commissary General, 1st Class, to officiate as Deputy Assistant Commissary General, 2nd Class. Lieutenant A. R. Badcock, Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 1st Class. Lieutenant H. Rowband, Sub-Assistant Commissary General, 3rd Class, to officiate as Sub-Assistant Commissary General, 2nd Class.	From 28th January 1868, during the absence on sick leave of Lieutenant Colonel A. Macqueen, or until further orders.
Lieutenant Colonel T. H. Sibley, Assistant Commissary General, 1st Class, to officiate as Deputy Commissary General. Major R. Davidson, Assistant Commissary General, 2nd Class, to officiate as Assistant Commissary General, 1st Class. Major J. Keer, Deputy Assistant Commissary General, 1st Class, to officiate as Assistant Commissary General, 2nd Class. Captain O. R. Newmarch, Deputy Assistant Commissary General, 2nd Class, to officiate as Deputy Assistant Commissary General, 1st Class.	From 1st February 1868, during the absence on sick leave of Colonel G. B. Reddie, Deputy Commissary General, or until further orders.
Captain W. D. Hogg, Sub-Assistant Commissary General, 1st Class, to officiate as Deputy Assistant Commissary General, 2nd Class. Lieutenant N. F. Parker, Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 1st Class.	From 1st February 1868, during the absence on sick leave of Colonel G. B. Reddie, Deputy Commissary General, or until further orders.
Major J. I. Willes, Deputy Commissary General, to officiate as Commissary General. Lieutenant Colonel G. S. Macbean, Assistant Commissary General, 1st Class, to officiate as Deputy Commissary General. Lieutenant Colonel M. J. Brander, Deputy Assistant Commissary General, 1st Class, and Officiating Assistant Commissary General, 2nd Class, to officiate as Assistant Commissary General, 1st Class. Major J. H. Jenkins, Deputy Assistant Commissary General, 1st Class, to officiate as Assistant Commissary General, 2nd Class. Major H. R. Wroughton, Sub-Assistant Commissary General, 1st Class, and Officiating Deputy Assistant Commissary General, 2nd Class, to officiate as Deputy Assistant Commissary General, 1st Class. Captain G. L. Keir, Sub-Assistant Commissary General, 1st Class, to officiate as Deputy Assistant Commissary General, 2nd Class. Lieutenant Colonel O'Donel, Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 1st Class.	From 9th February 1868, during the absence on sick leave to Europe of Major General J. D. Macpherson, C. B., Commissary General, or until further orders.

No. 128 *of* 1868.—The under-mentioned Warrant Officer is admitted to pension as specified opposite to his name :—

Sub-Conductor William Taylor, of the Department of Public Works.	2*s.* 6*d.* (two shillings and six pence) per diem as Sergeant Major, payable in Europe.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

Calcutta, the 7th February 1868.

NOTICE

Is hereby given that the amounts on account of the Estates of deceased European Commissioned Officers, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice :—

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's British Military Service during the Month of January 1868.

Date of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of: Amount paid in India.	How disposed of: Amount retained in India.	How disposed of: Amount remitted for payment in England. In Co.'s Rupees.	How disposed of: Amount remitted for payment in England. Equivalent in Sterling.	Rate of Exchange.
	Commissioned Officers.						Rs. A. P.		Rs. A. P.					
16th Jan. 1868	(*a*) John Bond ...	Captain	Her Majesty's 93rd Foot	...	2nd Aug. 1867	Intestate	1,092 13 8	...	1,092 13 8					
31st " "	(*b*) Anderson Jackson ...	Lieutenant	1-3rd Foot	...	8th Sept. 1867	Testate	683 4 4	...	683 4 4					
						Total ...	1,776 2 0	...	1,776 2 0					

(*a*) Mother, Mrs. Bond, 2, Mall Wall, Londonderry; Ireland; Administrator General ad-ministering.

(*b*) Mother, Mrs. Ann Jackson, Baggot Street, Dublin.

C. G. CAUTLEY, *Lieutenant,*
For Presidency Paymaster.

FORT WILLIAM ;
PAY OFFICE,
The 31st January 1868.

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's Indian Military Service during the Month of January 1868.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of. Amount paid in India.	How disposed of. Amount remitted for payment in England. In Co.'s Rupees.	How disposed of. Amount remitted for payment in England. Equivalent in Sterling.	Rate of Exchange.
	Commissioned Officers.						Rs. A. P.		Rs. A. P.	Rs. A. P.			
2nd Jan. 1868	(a) Gideon Colquhoun Lautour.	Lieutenant ...	Bengal Staff Corps ...	...	14th Aug. 1867	Intestate	2,230 8 3	...	2,230 8 3	2,230 8 3			
3rd ,, ,,	(b) David Scott, M. D.	Surgeon Major ...	Bengal Medical Establishment.	...	15th Sept. ,,	,,	6,411 0 0	...	6,411 0 0				
17th ,, ,,	Ditto ...	Ditto ...	Ditto ...	...	Ditto ,,	,,	50 4 6	...	50 4 6				
4th ,, ,,	(c) Henry Murray Gamble	Brevet Lieutenant Colonel.	Bengal Staff Corps ...	...	27th July ,,	Testate	2,630 9 5	...	2,630 9 5				
10th ,, ,,	(d) John Macintire	Deputy Inspector General of Hospitals.	Bengal Medical Establishment.	...	21st June ,,	Ditto ...	210 0 0	...	210 0 0				
17th ,, ,,	(e) William O'Brien	2nd Captain ...	Royal Artillery, late Commanding Assam Mountain Battery.	...	12th May ,,	Believed to be Testate.	1,306 1 0	...	1,306 1 0				
24th ,, ,,	(f) Frederick Richard Norman Fortescue.	Major ...	Ditto ...	...	13th Sept. ,,	Ditto ...	5,505 11 5	...	5,505 11 5				
					Total ...		18,735 2 7	...	18,735 2 7	2,230 8 3			

(a) Mother, Mrs. Catherine DeLautour, Richmond, England.
(b) Mother, Mrs. Susan Lyall or Scott, Ballwyllo, near Brechni, Montrose, Scotland. Messrs. Mackenzie, Lyall and Co. administering.
(c) Widow, Mrs. Louisa Jane Smith Gamble, 20, Rue de la Lampe, Boulogne sur Mer, France; Children, names not known. Administrator General administering.
(d) Widow, Mrs. Charlotte Sarah Macintire; Children, Rebecca Charlotte Jenkins Macintire, Emma Elizabeth Janisa Macintire, Eleanor Margaret Macintire, George Atkinson Macintire, and John Henry Lee Macintire. Lieutenant A. Hume, of Her Majesty's 79th Foot, administering.
(e) Next of kin; eldest brother, James O'Brien, Esq., 106, Belgrave Road, London S. W.
(f) Widow, Mrs. Martin, eldest sister, 26, FitzWilliam Square, Dublin. Children, Matthew Charles Edward Fortescue, Kathleen Mary Geraldine Fortescue, and Frederick Richard Norman Fortescue. Administrator General administering.

* Remitted by a Transfer Receipt to the President Committee of Adjustment, on the 8th January 1868.

C. G. CAUTLEY, *Lieutenant,*
For Presidency Pay Master.

FORT WILLIAM;
PAY OFFICE,
The 31st January 1868.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

NOTIFICATION.

Calcutta, the 7th February 1868.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned and Warrant Officers on the dates specified were received in the Military Department during the month of January 1868:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Bengal Staff Corps ...	Capt. M. K. St. John ...	28th Dec. 1867	Dinapore ...	Testate.	
Sub-Medical Department ...	Apothecary A. Hogan ...	11th ,, ,,	Agra.		

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 31st January 1868.

No. 33.

Bahali Ram, a passed student of the Thomason Civil Engineering College, is appointed to the Public Works Department as an Overseer of the 3rd Grade, and posted to Rajpootana.

No. 34.

In continuation of Notification No. 304, dated 13th December 1867, the following Subordinates are transferred from the North-Western Provinces to Central India:—

Mr. J. McKecknie, Sub-Engineer, 3rd Grade.
Sergeant G. Niven, Supervisor, 2nd Grade.
Baboo Kisto Chunder Banerjee, Overseer, 3rd Grade.

No. 35.

Mr. R. C. Anderson, Assistant Engineer, 2nd Grade, Central Provinces, is promoted to the 1st Grade, with effect from 1st September 1867.

The 3rd February 1868.

No 36.

Mr. A. Stoddard, Executive Engineer, 4th Grade, in Coorg, is granted fifteen months' leave of absence to Europe on medical certificate.

No. 37.

Messrs. W. H. P. Sherman and R. F. Stein, Assistant Engineers, 3rd Grade, attached to the Central Provinces, are promoted to the rank of Assistant Engineer, 2nd Grade, with effect from the 1st November 1867.

No. 38.

Mr. T. S. Isaac, Executive Engineer, 1st Grade, Bengal, has been appointed to officiate as Superintending Engineer of the South-Eastern Circle, Bengal, *vice* Mr. H. Leonard, or until further orders.

The 4th February 1868.

No. 39.

Mr. C. W. E. Henslowe, Assistant Engineer, 2nd Grade, has been transferred from the North-Western Provinces to Oudh.

No. 40.

Captain J. F. Fischer, R. E. (Madras), is appointed to the Public Works Department as a Superintending Engineer, 1st Class, 2nd Grade, and posted to the Central Provinces. He joined his appointment on the 14th October 1867. This appointment is subject to the approval by the Secretary of State of the creation of the post.

No. 41.

Statement of the Monthly Accounts that have been received in the Office of the Accountant General, Public Works Department, up to the 31st January 1868.

Order of Merit.	Accounting Offices.	Last Month for which received.	Date of Receipt.
1	Controller, Hyderabad	Nov. 1867	17th Jan. 1868.
2	Ditto do. for the Berars	Ditto ...	20th ditto.
3	Ditto Central Provinces ...	Ditto ...	28th ditto.
4	Ditto N. W. Provinces ...	Ditto ...	28th ditto.
5	Ditto do. for Rajpootana	Ditto ...	28th ditto.
6	Ditto Bombay	Ditto ...	29th ditto.
7	Ditto N. W. P., for Central India	Ditto ...	29th ditto.
8	Ditto Mysore	Ditto ...	30th ditto.
9	Ditto do. for Coorg ...	Ditto ...	31st ditto.
10	Ditto Burmah	October 1867	23rd Dec. 1867.
11	Ditto Punjab	Ditto ...	30th ditto.
12	Ditto Oudh	Ditto ...	30th ditto.
13	Ditto Madras	Ditto ...	31st ditto.
14	Ditto Bengal	Ditto ...	31st ditto.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th February 1868.

No. 7386.

To prevent mistakes, which are frequent, regarding the manner of transmitting "Service Messages," it is hereby notified that, unless the word "Service" is either written or printed *on the face of the messages themselves*, they will be considered *private* messages and treated accordingly.

R. MURRAY, *Major*,
Offg. Dir. Genl. of Tels. in India.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 27th January 1868.

No. 258.

The Overland Mail per Steamer *Candia* will be closed on Saturday, the 8th February, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.	*Vid Marseilles.*	*Vid Southampton.*
Letter Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0
	Books and Pattern Packets.		
	Under 4 Ounces	Rs. 0 4 0	Rs. 0 2 8
	„ 8 „	„ 0 8 0	„ 0 5 4

NOTE.—Adding 4 annas for every additional 4 ounces for Books and Pattern Packets sent viâ Marseilles, and 2 annas 8 pie viâ Southampton.

No Packets exceeding 5 lbs. will be received.

No. 259.

Mail Packets *viâ* Marseilles also *viâ* Southampton for the Overland Mail, which leaves Bombay on the 14th February 1868, will be closed in this Office at 6 P. M., on Saturday, the 8th proximo.

An Express Packet will be closed at 6 P. M. on Sunday, the 9th idem.

The 6th February 1868.

No. 263.

Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicu Cannanore, Mangalore, Carwar, Vingorla, Ruanagarry, and Bombay, for transmission per Steamer *Bushcer*, will be closed at this Office on Friday the 14th instant, at 6 P. M.

No. 264.

Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Yunghaiau*, will be closed at this Office on Saturday the 15th instant, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

W. H. MCGOWAN,
Post Master of Calcutta.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned Students have passed the Examination for the Degree of Bachelor in Law :—

FIRST DIVISION.

In Order of Merit.

1.	Chuckerbutty, Gireendra Mohun	...	Presidency College.
2.	Mookerjea, Rajkrishna	...	Ditto.
3.	Yusoof, Mohommed	...	Patna College.
4.	Roy, Prosunno Coomar	...	Presidency College.
5.	Bhuttacharjea, Dwarka Nath	...	Ditto.
6.	Sing, Boodh Sen	...	Ditto.
	Sein, Aukhil Chunder	...	Ditto.
	Paul, Omerto Lall...	...	Ditto.

SECOND DIVISION.

In Order of Merit.

1.	Bose, Beroja Prosaud	...	Presidency College.
2.	Sen, Chunder Mohun	...	Dacca College.
3.	Dey, Goury Sunker	...	Presidency College.
	Roy, Dhonesh Chunder	...	Patna College.
5.	Bose, Koroona Doss	...	Presidency College.
	Banerjea, Nilmadhub	...	Ditto.
7.	Mookerjea, Nobin Kissen	...	Ditto.
8.	Chatterjea, Oma Canto	...	Ditto.
9.	Naug, Shumboo Chunder	...	Dacca College.

10.	Banerjea, Aubinash Chunder	...	Presidency College.
11.	Sircar, Aukhoy Chunder	...	Ditto.
12.	Doss, Krishna Chunder	...	Ditto.
13.	Sircar, Kristo Chunder	...	Berhampore College.
	Chatterjea, Grish Chunder, No. 2	...	Presidency College.
	Sing, Joygopal ...	...	Ditto.
16.	Dhur, Sham Chand	...	Hooghly College.
17.	Doss, Jodoo Nath ...	...	Presidency College.
18.	Ghose, Dhone Krishna	...	Ditto.
19.	Banerjea, Koylash Chunder	...	Ditto.
20.	Chatterjea, Amerindra Nath	...	Ditto.
21.	„ Bhugwan Chunder...	...	Ditto.
22.	Mozoomdar, Shama Churn	...	Ditto.
23.	Roy, Kally Prosunno	...	Ditto.
24.	Chatterjea, Kally Prosunno	...	Ditto.
25.	Dutt, Wooma Churn	...	Ditto.
26.	Bhuttacharjea, Tariny Canto	...	Ditto.
27.	Roy Chowdry, Khetter Mohun...	...	Ditto.
28.	Shome, Burroda Prosunno	...	Ditto.
29.	Bose, Gopal Chunder	...	Ditto.
30.	Roy, Kissen Nath...	...	Hooghly College.
31.	Seal, Jadub Chunder	...	Presidency College.
32.	Bose, Mothoora Nath	...	Ditto.
33.	Chatterjea, Hem Chunder	...	Hooghly College.
34.	Samunto, Nilmadhub	...	Presidency College.
35.	Dey, Shib Chunder	...	Ditto.
36.	Bhur, Troylokho Nath	...	Ditto.
	Shome, Debendro Lall	...	Hooghly College.
38.	Mendies, H. ...	...	Presidency College.
39.	Chatterjea, Grish Chunder	...	Ditto.
40.	Dey, Shumboo Chunder	...	Ditto.

The under-mentioned Students have passed the Examination for a Licence in Law :—

In Alphabetical Order.

Aich, Shib Chunder	...	Presidency College.
Doss, Nilmoney	...	Ditto.
Gangooly, Juggobundhu	...	Ditto.
Mozoomdar, Surbeshur	...	Ditto.
Palit, Taruck Nath	...	Ditto.
Roy, Deno Bundhu...	...	Dacca College.

The under-mentioned Students have passed the Examination for the Degree of Bachelor of Arts :—

FIRST DIVISION.

In Order of Merit.

1.	Dutt, Jugguth Bundhu	...	Presidency College.
2.	Roy, Chunder Coomar	...	General Assembly's Institution.
3.	Deb, Opender Chunder	...	Presidency College.
4.	Chuckerbutty, Tarra Nath	...	Calcutta Free Church Institution.
5.	Laha, Juggo Bundhu	...	Dacca College.
6.	Chatterjea, Protool Chunder	...	General Assembly's Institution.
	Banerjea, Koylash Chunder	...	Patna College.
8.	Dutt, Mohendro Nath	...	Presidency College.
9.	Mitra, Opendro Nath	...	Ditto.
10.	Chatterjea, Mothoora Nath	...	Dacca College.
11.	Ghose, Khetter Chunder	...	Presidency College.
12.	Shaha, Gopal Chunder	...	Calcutta Free Church Institution.
13.	Bysack, Jugguthdoorlub	...	Presidency College.
14.	Doss, Jugguth Chunder	...	General Assembly's Institution.
15.	Banerjea, Shib Chunder	...	Patna College.
16.	„ Jadub Chunder, B. M.	...	Medical College.
17.	Bose, Mohendro Nath	...	Hooghly College.
18.	Gupta, Gopal Chunder	...	Presidency College.
	Rutton Chand ...	...	Agra College.
20.	Bose, Sham Kissore	...	Dacca College.

SECOND DIVISION.

In Alphabetical Order.

	Auddy, Aushootosh	...	Hooghly College.
	Banerjea, Hurry Churn	...	Calcutta Free Church Institution.
	„ Mohendro Nath	...	Presidency College.
	„ S. N. ...	...	Doveton College.
	„ Tara Podo	...	Kishnaghur College.
	Bharon Pershad ...	...	Delhi College.
	Bhunjo, Kally Doss	...	Presidency College.
	Bhuttacharjea, Hurro Nath	...	General Assembly's Institution.
	Bose, Behary Loll		Presidency College.
10	„ Doorga Coomar	...	Teacher.
	„ Jogendro Nath	...	Calcutta Free Church Institution.
	„ Khetter Mohun	...	Presidency College.
	„ Odoy Chunder	...	Ditto.
	Chatterjea, Pitambur	...	Hooghly College.
	Chowdhry, Jogendro Nath	...	Presidency College.
	„ Kally Kristo	...	Ditto.
	Chuckerbutty, Eshan Chunder	...	General Assembly's Institution.
	Dhur, Deno Nath ...	...	Teacher.
	Doss, Boycunto Nath	...	Dacca College.
20	„ Deno Nath ...	...	Calcutta Free Church Institution.
	„ Gobind Chunder	...	Dacca College.
	Dutt, Bepin Behary	...	Presidency College.
	„ Bolye Chand	...	Ditto.
	„ Hurri Sunkur	...	Ex-Student, Hooghly College.
	Ghose, Mohim Chunder		Presidency College.
	„ Ramroop ...	...	Queen's College, Benares.
	Goshwami, Jadub Chunder	...	Presidency College.
	Gupta, Radha Romun	...	Ditto.
	Khan, Ram Doorlub	...	Teacher.
30	Lahory, Romesh Chunder	...	Presidency College.
	Lewis, George ...	...	Lahore Mission School.
	Mitra, Aubinash Chunder	...	Presidency College.
	„ Rojonee Nath	...	Hooghly College.
	Mookerjea, Gopal Chunder	...	Presidency College.
	Obayd-ul-Ruhman	...	Berhampore College.
	Pattock, Ram Rutten	...	Ditto.
	Paul, Kartick Chunder	...	Hooghly College.
	„ Sree Nath ...	...	Ditto.
	Roy, Kishory Mohun	...	Presidency College.
40	Sen, Burroda Gobindo	...	Ditto.
	„ Comola Canto...	...	Ditto.
	„ Joy Kissen ...	...	Ditto.
	„ Kristo Behary	...	Ditto.
	„ Nobeen Chunder	...	General Assembly's Institution.
	Tiery, E. R. T. ...	...	Doveton College.
	Tolapatra, Ram Jadub	...	Berhampore College.
47	Younan, J. ...	...	Presidency College.

THIRD DIVISION.

In Alphabetical Order.

	Ahmed, Hameed-Uddeen	...	Teacher.
	Bagchee, Doorga Nath	...	Berhampore College.
	„ Hera Lall	...	Calcutta Free Church Institution.
	Banerjea, Preo Nath		Kishnaghur College.
	„ Ram Mohun		Queen's College, Benares.
	„ Siddeshur	...	Hooghly College.
	Bose, Nemy Chunder	...	Presidency College.
	„ Nepal Chunder	...	**Calcutta Free Church Institution.**
	Chowdry, Benode Behary	...	Ditto.
10	Doss, Kally Coomar	...	General Assembly's Institution.
	„ Thakur ...	...	Lahore Mission School.
	Dutt, Bharut Chunder	...	General Assembly's Institution.
	„ Ram Gopal ...	...	Berhampore College.
	„ Shoshee Bhushun, II	...	Presidency College.
	Gangooly, Benode Behary	...	Kishnaghur College.
	Ghose, Bacharam ...	...	Calcutta Free Church Institution.
	„ Omesh Chunder	...	Patna College.
	„ Uttol Behary	...	Presidency College.

	Gupta, Ramgutty ...	...	**Calcutta Free Church Institution**
20	**Halder, Mutty Lall**	...	**Teacher.**
	Joardar, Mohim Chunder	...	**Berhampore College.**
	Mitra, Benode Behary	...	**Presidency College.**
	„ Poorno Chunder	...	**Calcutta Free Church Institution.**
	Moitry, Hurry Bulub	...	**Teacher.**
	Mookerjea, Bippro Doss	...	**Kishnaghur College.**
	„ Goopee Mohun	...	**Calcutta Free Church Institution.**
	Mull, Sanjhi ...	...	**Lahore College.**
	Mullick, Behary Lall	...	**Hooghly College.**
	Roy, Shoodhangsu Bhooshun	...	**Calcutta Free Church Institution.**
30	**Sen, Anund Gopal ...**	...	**Teacher.**
	„ Deno Bundhu...	...	**Ditto.**
32	**„ Komola Canto...**	...	**Ditto.**

J. SUTCLIFFE, M. A.,
Registrar.

CALCUTTA UNIVERSITY,
The 24th January 1868.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 27th, 1868...	.....	.....	1,725	90,196	30,61,717
„ 28th, „	.....	.....	1,725	90,430	30,61,717
„ 29th, „	Holiday.				
„ 30th, „	Ditto.				
„ 31st, „	.....	.....	1,725	88,919	30,61,717
February 1st, „	.....	.....	1,725	88,880	30,61,717

CALCUTTA MINT,
The 3rd February 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

Just published—Price Rs. 7.

A COLLECTION

OF

STATUTES RELATING TO INDIA

PASSED BETWEEN THE

YEARS 1855 AND 1867

(BOTH INCLUSIVE)

BEING A

SUPPLEMENT

TO

"THE LAW RELATING TO INDIA AND THE E. I. COMPANY"

(FIFTH EDITION).

EDITED,

WITH AN INDEX TO THE STATUTES RELATING TO INDIA NOT EXPRESSLY REPEALED,

BY WHITLEY STOKES, ESQ.,

OF THE INNER TEMPLE, BARRISTER-AT-LAW.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1867.

Now ready.

CORRECTED UP TO JANUARY 1, 1868.

Price Rs. 5; *Packing Charges and Postage,* 8 *As. extra.*

[Should Postage Stamps be remitted, one anna additional in the Rupee must be sent to cover discount on sale of Stamps.]

By Authority of Government.

THE

OFFICIAL

QUARTERLY ARMY LIST

OF

H. M.'s FORCES IN BENGAL,

TO WHICH IS ADDED

A NON-OFFICIAL SUPPLEMENT,

CONTAINING

THE WAR SERVICES OF OFFICERS, THE REGULATIONS OF THE BENGAL MILITARY FUND, THE LATEST CORRECTED CIVIL LIST,

&c., &c., &c.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

REPORT of a Deserter from the 2nd Battalion, 60th Regiment of Royal Rifles, dated at Fort William, this 3rd day of February 1868.

Number, Rank, and Name.		No. 1671—Private Genry Thomas.
Age		18-5-12 years.
Size ...	Feet ...	5.
	Inches ...	5¼.
Colour of	Complexion ...	Florid.
	Hair ...	Brown, curly.
	Eyes ...	Grey.
Date of Desertion ...		27th January 1868.
Place of Desertion ...		Fort William, Calcutta.
Date of Enlistment ...		28th August 1867.
At what Place Enlisted ...		Cardiff.
Parish and County in which Born ...		Builth, Brecon.
Marks		
Trade		Painter.
Coat or Jacket		Regimental Green.
Waistcoat ...		
Breeches or Trowsers		
Remarks		Took waist belt and part of Regimental necessaries.
See Note		Under 6 months' service.

F. PALMER, *Colonel*,
Commanding 2-60th Royal Rifles.

REPORT of a Deserter from the 2nd Battalion, 60th Regiment of Royal Rifles, dated at Fort William, this 5th day of February 1868.

Number, Rank, and Name.		No. 1469—Private Bernard Cassidy.
Age		21-8-12 years.
Size ...	Feet ...	5.
	Inches ...	7⅛.
Colour of ...	Complexion ...	Sallow.
	Hair ...	Dark.
	Eyes ...	Hazel.
Date of Desertion ...		31st January 1868.
Place of Desertion ...		Dum-Dum.
Date of Enlistment ...		27th May 1867.
At what Place Enlisted ...		Belfast.
Parish and County in which Born		Templemore Derry.
Marks		
Trade		Tailor.
Coat or Jacket		Regimental Green.
Waistcoat		
Breeches or Trowsers ...		
See Note		Under 9 months' service.

F. PALMER, *Colonel*,
Commanding 2-60th Royal Rifles.

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 *A, dated Simla,* 30*th July* 1866.

***Para.* 9.**—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

In transit by Post, the 1st half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$22260 for Rs. 10 of the Allahabad Circle.

H. E. Fox.

The 2nd halves of the following Currency Notes of the Allahabad Circle:—

No. $\frac{A}{18}$15807 for Rs. 10.
„ $\frac{A}{18}$24235 „ 10.

J. W. Robinson.

In transit by Post from Sultanpore to Benares, the half of the following Allahabad Circle Currency Note:—

No. $\frac{A}{18}$39961 for Rs. 10.

Shew Gholam Singh.

First halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{55}$64778 for Rs. 50 of the Allahabad Circle.
„ $\frac{A}{34}$71335 „ 20 „ Ditto.

F. W. Harrison.

Halves of the following Allahabad Circle Currency Notes:—

No. $\frac{A}{18}$04685 for Rs. 10,
„ $\frac{A}{33}$59370 „ 100,

Grindlay & Co.

The following entire Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$17510 for Rs. 10.

Kader Nauth Chatterjee.

First half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$03355 for Rs. 50.

John Boag.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$18324 for Rs. 10.

J. B. Baldwin.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. 56727 for Rs. 50.
„ 30368 „ 50.

Syud Bakir Hoosein.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

Nos. $\frac{A}{58}$47638, 34363, 16981, 09244, 35034, 29789, 35574, 39406, 08200, 20293, 36570, 36032, 22610, 14305, 47272, 47273, 47274, 46694, 04567, 45315, for Rs. 100 each.

Nos. $\frac{A}{18}$61608, 74218, 67833, 84746, 92670, 81758, 27131, 99408, $\frac{A}{55}$58821, 44423, 44464, 77584, 64765, 73357, 42573, 52248, 49533, 50698, 62473, 91732, 50647, 73170, 71667, 50096, 94519, 65689, 89776, 44369, 92237, 94986, 62540, 78376, 65600, 97013, 69805, 70239, 89126, 50668, 94571, 62410, 47818, 59634, 99845, 73516, 97012, 60131, 42700, 83276, 67835, 82037, 77823, 89992, 68179, 85856, 57266, 71381, 83714, 76293, 52546, 60919, 84298, 38031, 99168, 96524, 76058, 53512, 41910, 87718, 41335, 88999, 98096, 88636, 37961, 57181, 55354, 96933, 80320, 87690, 94045, 71951, 57064, 65307, 59948, 81084, 70451, 67698, 61549, 86982, 72690, 70932, 54824, 58076, 85876, 41776, 98087, 88956, 53752, 85114, 95063, 81811, 95112, 54876, 72101, 89258, 85861, 36295, 99883, 67600, 61838, 89690, 53252, 87393, 36529, 87000, 71616, 64862, 75202, 99308, 53361, 86166, 88383, 43413, 67472, 56195, 54900, 55541, 56958, 93632, 84576, 41485, 39544, 48654, 76653, 70818, 61923, 84606, 48066, 75732, 42013, 47932, 74859, 88357, 45230, 51058, 35156, 57775, $\frac{A}{21}$86919, 42418, 82769, 61876, 49958, 25605, 70073, 97185, 94262, 79016, 42367, 65119, 73819, 84800, 88453, 76689, 43784, 43765, 74526, 08437, 56030, 99198, 83889, 46227, 59531, 36425, 38175, 52850, 51615, 57352, 56235, 14796, 65600, 61087, 00133, 75970, 17571, 35148, 27123, 92561, 49339, 74450, 27018, 48795, 22864, 60925, 19956, 41286, 45528, 98779, 62201, 81389, 71960, 78425, for Rs. 10 each.

Hugh Sandeman.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{48}$53430 for Rs. 500.

J. Boyd.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{55}$95878 for Rs. 20.
„ $\frac{A}{34}$59052 „ 100.

C. Paterson.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. A/38 88107 for Rs. 100.
„ A/38 88108 „ 100.
„ A/38 88109 „ 100.
„ A/38 88110 „ 100.

ABDOOL KURIM.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. A/37 15506 for Rs. 20.

JADUB CHUNDER GHOSE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/32 07301 for Rs. 10.

ALLAN CUNNINGHAM.

In transit by Post from Kishnaghur, first half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/35 73699 for Rs. 50.

PAYNE & Co.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. A/19 09267 for Rs. 50.
„ A/39 03888 „ 100.

MOTEE RAM SHAH.

In transit, first half of the following Lahore Circle Currency Note :—

No. A/18 71259 for Rs. 10.

J. P. RAOW.

Lost or Stolen.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/41 67739 for Rs. 10.

GOPAL CHUNDER CHATTERJEE.

Halves of the following Currency Notes—intimation of loss given to the Currency Office :—

No. A/34 87795 for Rs. 20.
„ A/41 19949 „ 10.

A. C. MACDOUGALL.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/19 76195 for Rs. 10.

C. STROUD.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/40 21613 for Rs. 50.

TARUCK CHUNDER GHOSE.

The following Currency Note—intimation of loss given to the Currency Offices, Calcutta and Allahabad :—

No. A/11 60030 for Rs. 100.

ALEX. COUPER.

Mutilated.

The following Currency Note—intimation given to the Currency Office, Calcutta :—

No. A/11 85359 for Rs. 10.

W. RICHARDSON.

PROMISSORY NOTES.

Lost, Stolen, or Destroyed.

The under-mentioned six Government Promissory Notes belonging to the estate of the late Myla Iyahsawmy Moodeliar, the proprietor. Payment of these Notes and of interest thereon have been stopped at the Loan Office, and application is about to be made for the issue of duplicate Notes in my favour :—

No. 30192 of 1859-60, at 5½ per cent., for Rs. 1,000.
No. L 2/6 of 1859-60, at 5½ per cent., for Rs. 1,000.
No. 8363 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8364 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8365 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8367 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.

M. I. RAMASAWMY MOODELIAR,
Administrator to the Estate of the late
M. IYAHSAWMY MOODELIAR.

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1868.

ADVERTISEMENT.

BENGAL CIVIL FUND.

At a Half-yearly General Meeting of Subscribers to the Bengal Civil Fund held at the Town Hall on Tuesday, the 28th January 1868.

PRESENT :—Messrs. A. Grote, H. D. Sandeman, E. F. Harrison, W. Cornell, J. Geoghegan, C. D. Field, H L. Harrison, H. Beverley, and A. Mackenzie.

A. GROTE, Esq., in the Chair.

Read the following Report submitted by the Managers :—

"The Managers submit their proceedings for the past half-year for the consideration and sanction of the Meeting."

"Subject to the approval of the Subscribers, they have admitted to the benefits of the Fund the following families :—

Mrs. Robertson ...	...	£ 300	0 0
Two children ...	...	„ 90	0 0
		£ 390	0 0
Less ⅓ under Rule 7 ...	...	£ 65	0 0
		£ 325	0 0

"The widow and two children (a son and daughter) of the late Mr. H. D. Robertson, who died at Seharunpore on the 14th July last."

Mrs. Wilson	...	£ 300	0 0
Less ⅙ under Rule 7 ...	...	„ 50	0 0
		£ 250	0 0

"The widow of the late Mr. T. N. Wilson, who died at Bela on the 18th July last."

Mrs. Barron	...	£ 300	0 0
Less ⅙ under Rule 7 ...	...	„ 50	0 0
		£ 250	0 0

"The widow of the late Mr. E. W. Barron, who died at Nynee Tal on the 31st August last."

Mrs. Richardes ...	...	£ 300	0 0
Less ⅙ under Rule 7 ...	...	„ 50	0 0
		£ 250	0 0

"The widow of the late Mr. C. J. H. Richardes, who died at Nynee Tal on the 25th September last."

Mrs. Monckton ...	...	£ 300	0 0
Five children ...	...	„ 260	0 0
		£ 560	0 0
Less ⅙ under Rule 7 ...	...	„ 93	6 8
		£ 466	13 4

"The widow and five children (three daughters and two sons) of the late Mr. H. Monckton, who died at Mussoorie on the 13th August last."

"All the abovementioned families have been admitted under the new Rules."

"The Managers reported at the last Meeting the concession by the Secretary of State of 5 per cent interest on the additional capital of the Fund. They have now to report that under their instructions the Treasurer of the Fund (the Secretary and Treasurer of the Bank of Bengal) has sold the Government Securities belonging to the Fund. The invested capital of the Fund at the time of sale in the 4, 5, and 5½ per cent. loans amounted to Rs. 26,10,999, the nominal value of which was Rs. 27,50,200, and the sale proceeds amounted to Rs. 28,01,577. This sum now stands as a debt to the Fund on the Books of Government and will receive a credit of interest half-yearly at 5 per cent."

"Printed copies of the second report of Mr. Brown, the Actuary, will be circulated with these proceedings."

"The Managers are glad to be able to announce to this Meeting that the valuations made by the aid of the new Tables have fully shown the solvency of the Fund."

"The detailed valuation shows that there is a surplus of assets of Rs. 8,94,376."

"A Memorandum by Mr. Monteath, explanatory of the mode in which these valuations have been made, is laid upon the Table."

"But as the current year 1867-68 is a quinquennial year, and under Article 43 a calculation of the actual values of the assets and liabilities of the Fund will be necessary at its close, the Managers propose to wait to see the result of this valuation which they hope will enable them to submit to Subscribers definite proposals either for the extension of benefits or for the reduction of contributions under Article 44 of the Rules."

"The accounts of the past year 1866-67 are submitted."

Abstract of the Accounts of the Bengal Civil Fund for 1866-67.

UNAPPROPRIATED FUNDS.	Bearing interest @ 8 per cent.	Bearing interest @ 4 per cent.
By Balance, 1st May 1866	4,47,551 4 3	14,06,750 11 6
„ Interest	55,839 15 3	70,841 15 1
„ Subscriptions during the year...	2,08,929 0 11	1,56,432 2 7
„ Payment by an Annuitant in England to complete Subscription Balance to Rs. 6,250	3,719 10 10	
„ Payment by an Annuitant in India to complete Subscription Balance to Rs. 25,000	1,500 0 0	
„ Composition Payments by two Annuitants in India	5,278 7 2	1,561 7 6
„ Ditto ditto by one ditto in England	286 6 4	253 15 7
„ Contributions by 58 Annuitants in India	13,078 9 0	12,915 8 2
„ Ditto paid in England and by Absentees on Furlough	15,932 2 8	9,508 15 10
„ Fine from eight Subscribers, including two for unequal age at Marriage ...	753 10 7	671 5 5
„ Transfer from Appropriated Funds of deduction of one-sixth from pensions under Rule 7	12,698 9 5	11,261 0 3
„ Amount granted by Government for the payment of pensions of families of those Subscribers who were killed in the Mutinies...	21,233 14 9	18,830 1 3
„ Donation from the Government paid in England	25,600 0 0	
„ Transfer from the head of 4 per cent. to that of 8 per cent. per Financial Despatch No. 84, dated 17th April 1866	8,95,744 0 0	
„ Transfer Interest thereon at 4 per cent. from 30th April 1862 to 30th November 1866, as per letter to the Comptroller General, dated 10th January 1867	1,74,753 0 0	
„ Donation Interest on the above transfer from 30th April 1862 to 30th November 1866, as per letter to the Comptroller General, dated 10th January 1867	2,04,426 0 0	
„ Discount, being the gain between the price paid and the par value of the 4 per cent. Paper taken over by Government, as per Financial letter of 26th March 1867	.....	87,477 0 0
	20,87,324 11 2	17,76,504 3 2
DEDUCT—		
To Transfer to Appropriated Funds—		
Value of pension of Mrs. J. A. Graham	16,564 14 5	22,414 2 9
Ditto of Mrs. G. F. Cockburn, widow, six daughters and four sons of G. F. Cockburn, (Annuitant)	55,812 11 9	69,144 11 10
Ditto of Mrs. H. M. Reid	16,061 12 9	20,693 1 10
Ditto of Mrs. W. J. Mulligan, one daughter and two sons ...	25,827 15 0	35,334 2 11
Ditto of Mrs. T. J. Turner, widow of T. J. Turner, (Annuitant) ...	13,349 4 6	15,592 0 5
Ditto of Mrs. Charles Bathoe, widow of Charles Bathoe, (Annuitant)	15,527 12 2	19,552 7 8
„ Interest thereon	7,443 12 1	4,757 2 1
„ Transfer to Appropriated Funds on account of pensions payable by Government	21,233 14 9	18,880 1 3
„ Refund of over paid Subscriptions	367 9 11	318 5 10
„ Establishment, &c.	2,224 4 0	1,978 0 9
„ Printing Charges	208 7 7	185 11 11
„ Transfer from the head of 4 per cent. to that of 8 per cent. as above ...	.....	8,95,744 0 0
„ Ditto Interest thereon at 4 per cent. from 30th April 1862 to 30th November 1866	.....	1,74,753 0 0
	1,74,622 6 11	12,79,297 1 3
Balance, 31st March 1867, Rs. ...	19,12,702 4 3	4,97,207 1 11

APPROPRIATED FUNDS.		
By Balance, 1st May 1866	34,01,292 8 8	20,31,235 7 7
„ Interest thereon	2,49,432 11 4	96,858 14 11
„ Transfer from Unappropriated Funds values of pensions granted to the above six families within the year	1,43,144 6 7	1,82,730 11 5
„ Interest thereon	7,443 12 1	4,757 2 1
„ Transfer from Unappropriated Funds on account of pensions payable by Government	21,233 14 9	18,880 1 3
	38,22,547 5 5	23,34,412 5 3
DEDUCT—		
To pensions paid in England under old Rules	2,00,622 0 6	
„ Ditto ditto under new Rules	2,08,559 1 5	1,84,948 9 11
„ Ditto in India under new Rules	8,691 2 6	7,707 14 8
„ Marriage Donation	1,590 0 0	1,410 0 0
„ Transfer to Unappropriated Funds of the deduction of one-sixth from pension under Rule 7	12,698 9 5	11,261 0 3
	4,32,160 15 10	2,05,327 8 10
Balance, 31st March 1867, Rs. ...	33,90,386 7 7	21,29,084 12 5
Total Balance, 31st March 1867, Rs. ...	**53,03,088 11 10**	**26,26,291 14 4**

INVESTMENT OF THE ABOVE BALANCE.

Invested in Treasury Notes at 8 per cent.	50,22,534 1 7	
Uninvested at 8 per cent. (since invested) ...	2,80,554 10 3	
Invested in Company's Paper at 4, 5 and 5½ per cent.	*25,10,728 6 11	
Uninvested at 4 per cent.	1,15,563 7 5	
	79,29,380 10 2	
Deduct Amount of Deposit ...	52,363 10 2	
Rupees ...	78,77,017 0 0	

* This represents the price paid for the Securities, the nominal value of which amounts to Rs. 26,85,100, and the present market value of which may be stated at Rs. 37,13,510.

COMPARISON OF THE BALANCE.

Balance, 30th April 1866 less the Deposit ...	72,34,466 5 10	
Balance, 31st March 1867 less the Deposit ...	78,77,017 0 0	
INCREASE Rs. ...	6,42,550 10 2	

E. E.

A. MACKENZIE,

Hony. Secretary and Accountant.

Proposed by Mr. H. L. Harrison, seconded by Mr. Cornell, and carried unanimously—That the Report be adopted.

Proposed by Mr. Geoghegan, seconded by Mr. Field, and carried unanimously—

"That the following gentlemen be Managers for the year 1868." :—

Mr. V. H. Schalch, the Hon'ble C. P. Hobhouse, Messrs. J. A. Crawford, T. Bruce Lane, A. M. Monteath.

A vote of thanks was passed to the Chairman.

BENGAL CIVIL FUND,
The 28th January 1868.

A. GROTE,
Chairman.

BENGAL CIVIL SERVICE ANNUITY FUND.

At an Annual General Meeting of Subscribers to the Bengal Civil Service Annuity Fund, held at the Town Hall on Tuesday, the 28*th January*, 1868.

PRESENT :—A. Grote, Esq., H. D. Sandeman, Esq., E. F. Harrison, Esq., W. Cornell, Esq., J. Geoghegan, Esq., C. D. Field, Esq., H. L. Harrison, Esq., H. Beverley, Esq., and A. Mackenzie, Esq.

A. GROTE, Esq., in the Chair.

Read the following report submitted by the Managers :—

"The Accounts of the past year, 1866-67, are submitted."

Abstract of the Accounts of the Bengal Civil Service Annuity Fund for 1866-67—*(42nd Year).*

UNAPPROPRIATED FUNDS.	Rs. A. P.	Interest. Rs. A. P.
Balance on 30th April 1866	26,00,000 0 0	1,43,000 0 0
Subscriptions received during the year, including arrears	3,28,924 7 7	9,718 1 2
Donation from the Government for the year	3,07,903 3 5	
	32,36,827 11 0	1,52,718 1 2
		32,36,827 11 0
		33,89,545 12 2
DEDUCT—		
Transfer to Appropriated Funds, values of Annuities granted to Messrs. R. Money, Sir C. J. Wingfield, D. Cunliffe, J. E. S. Lillie, H. P. A. B. Riddell, A. A. Swinton, H. S. J. Ross, W. C. Eades and H. Morris ..	7,00,834 6 8	
Interest thereon	16,159 2 10	
Establishment and Printing Charges, &c.	10,317 14 6	
		7,27,311 8 0
		26,62,234 4 2
LESS—		
Transfer to Appropriated Funds under the 14th Triennial adjustment required by Rule 12	.....	62,234 4 2
Balance, 31st March 1867, Rupees ...	.....	26,00,000 0 0

APPROPRIATED FUNDS.		
Balance on 30th April 1866	1,90,93,514 2 7	10,50,143 4 6
Transfer from Unappropriated Funds values of the above-mentioned nine Annuities	7,00,834 6 8	16,159 2 10
Recredit of transfers in excess of the amount of Annuities of the late R. J. Taylor, H. J. Middleton, H. M. Reid, A. Shank, C. V. Phillips, T. J. Turner, and W. R. Best	20,214 0 0	789 12 4
	1,98,14,562 9 3	10,67,092 3 6
		1,98,14,562 9 3
		2,08,81,654 12 11
DEDUCT—		
Payments to 234 Annuitants of their quarterly Annuities	16,59,674 13 1	
Interest charged upon the quarterly paid Annuities	41,653 10 7	
		17,01,328 7 8
		1,91,80,326 5 3
ADD—		
Amount of transfer from Unappropriated Funds under valuation adjustment made under Rule 12	....	62,234 4 2
Balance on 31st March 1867, Rupees ...	....	1,92,42,560 9 5
Total Balance on 31st March 1867, Rupees ...	....	2,18,42,560 9 5

E. E.

A. MACKENZIE,

Secretary and Accountant.

"The Managers, in the course of the year, entered into a negotiation with the Bank of Bengal with a view to the payment of the Annuities of Annuitants in England through Messrs. Coutts and Co., the Agents of the Bank, at more favorable rates than that allowed by the Secretary of State."

"The rate of exchange allowed by the Secretary of State is 1*s.* 10½*d.* per rupee."

"The uniform rate at which the Bank proposed to make payments through their Agents, on the same dates as payments were made by the Secretary of State in London, was 1*s.* $11\frac{41}{80}$*d.*"

"Thus an Annuitant who was drawing the full pension of £1,000 in England would, by taking advantage of the arrangements, have drawn from the Bank's Agents in London £1,045."

"The above proposal having been submitted by the Bank for the approval of Government the matter was referred to the Secretary of State for his favorable consideration."

"The Secretary of State has, however, refused to sanction the proposal on the ground that to remit Annuities to England at a fixed rate of exchange involves a dealing in exchanges inconsistent with the Bank's Charter."

"An application has been made by the Managers for the adoption of a more favorable rate of exchange, and this is still under the consideration of Government."

"The Managers have to report the resignation of the Secretaryship by Mr. Monteath. They desire here to repeat what they said in their report to the subscribers to the Civil Fund in July last, *viz.*, that "they cannot permit this opportunity to pass without expressing the very high sense which they entertain of the valuable service which Mr. Monteath has rendered to the Funds during the past five years. The peculiar abilities which he brought to the performance of his duties, and the unwearied assiduity with which he has discharged them, have been throughout acknowledged by the Managers and the service at large, and the Managers would now propose that a vote of thanks be awarded him by this Meeting."

"The Managers have, under Rule 19, appointed Mr. A. Mackenzie to the office of Secretary."

"The Managers have also to lay on this table, a letter from a Meeting of Subscribers held at Allahabad and a Memorandum by Mr. Monteath which is said to have met with their approval. It is suggested that these papers should be circulated to all Subscribers with the Proceedings of this Meeting."

Proposed by Mr. H. L. Harrison, seconded by Mr. Beverley, and carried unanimously, "that the Report be generally adopted, but that as the sense of this Meeting is opposed to some of the points in Mr. Monteath's Memorandum on pensionary allowances, the Managers be requested to call a special General Meeting after due notice for the consideration of the subject."

Proposed by Mr. Beverly, seconded by Mr. Field and carried unanimously "that the following gentlemen be elected Managers of the Fund for the year 1868.

V. H. Schalch, Esq., the Hon'ble C. P. Hobhouse, J. A. Crawford, Esq., T. B. Lane, Esq., A. M. Monteath, Esq.

A vote of thanks was passed to the Chairman.

CIVIL SERVICE ANNUITY FUND,
The 28th January 1868.

A. GROTE,
Chairman.

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W. H. MACKESY, *Captain,*
Exc. Engr., Fyzabad Division.

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ON THE
CALCUTTA CYCLONE
OF THE 5TH OCTOBER 1864,
BY
LT. COL. J. E. GASTRELL AND F. H. BLANFORD, A. R. S. M.
WITH MAPS AND DIAGRAMS ILLUSTRATING THE ORIGIN AND PROGRESS OF THE STORM AND THE TRACK OF THE STORM WAVE.

Printed and published for the Government of Bengal by order of the Lieutenant Governor.

Calcutta, 1866.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

No. 5 of 1868.

SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 8, 1868.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 31st January 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rájá Sheoráj Singh, C. S. I.

The Hon'ble RÁJÁ SHEORÁJ SINGH made a solemn declaration of allegiance to Her Majesty, and that he would faithfully fulfil the duties of his office.

COMMISSIONER'S POWERS' (SIND) BILL.

The Hon'ble MR. SHAW STEWART, in moving for leave to introduce a Bill to enable the Government of Bombay to delegate to the Commissioner in Sind certain of the powers of a Local Government, said that by Act XXXII of 1867 the Governor General in Council was empowered to delegate to the Chief Commissioners of Oudh, the Central Provinces and British Burmah, any of the powers of a Local Government. When the Bill which afterwards became that Act was under the consideration of the Government of India, the Government of Bombay represented that considerable inconvenience was felt by the Commissioner in Sind not having certain powers vested in Local Governments, and suggested that provision should be made in the Bill to meet that difficulty. The Government of India, however, thought that a separate Bill should be brought forward for the purpose, and MR. SHAW STEWART now accordingly moved for leave to introduce a Bill to enable the

Government of Bombay to delegate to the Commissioner in Sind all or any of the powers conferred on the Government of Bombay by the Bombay Regulations or by the Acts of the Governor General in Council solely applicable to Bombay, or by any Act of the Government of Bombay, or by certain specified Acts of the Government of India; and, in addition, to enable the Government of Bombay, with the consent of the Governor General in Council, to delegate to the Commissioner in Sind all or any of the powers vested in a Local Government by any other Act of the Government of India. The Bill would be short, and would be drawn up in accordance with the instructions already given by the Government of India.

The Motion was put and agreed to.

EXEMPTION OF VILLAGES (BOMBAY) BILL.

The Hon'ble MR. SHAW STEWART also moved that the Select Committee on the Bill to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency be re-constituted, and that the Right Hon'ble Mr. Massey and the Hon'ble Mr. Cockerell be added thereto. The Bill had been referred to a Select Committee last session, and, with the consent of the Council, the Select Committee had been relieved from the necessity of submitting a report during that session.

The Motion was put and agreed to.

REPEAL OF OBSOLETE ENACTMENTS BILL.

The Hon'ble MR. COCKERELL presented the Report of the Select Committee on the Bill for repealing certain enactments which have ceased to be in force or have become unnecessary, and moved that it be published in the *Gazette of India*.

The Motion was put and agreed to.

HIGH COURTS FEES' BILL.

The Hon'ble MR. COCKERELL asked leave to postpone the Motion which stood next on the List of Business for leave to introduce a Bill to provide for the collection, by means of stamps, of fees payable in the High Courts of Judicature and in the offices belonging thereto.

Leave was granted.

MUNICIPAL COMMITTEES' (N. W. P.) BILL.

The Hon'ble MR. BRANDRETH moved that the Hon'ble Mr. Minchin be added to the Select Committee on the Bill to make better provision for the appointment of Municipal Committees in towns in the North-Western Provinces and for other purposes.

The Motion was put and agreed to.

CIVIL SUITS' (PANJAB) BILL.

The Hon'ble MR. BRANDRETH presented the Report of the Select Committee on the Bill to enable the Lieutenant Governor of the Panjáb to invest any person with the powers of an Assistant Commissioner for the trial of civil suits.

The following Select Committee was named:—

On the Bill to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency—The Right Hon'ble Mr. Massey and the Hon'ble Mr. Cockerell and the Mover.

The Council adjourned till the 7th February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative).

CALCUTTA,
The 31st January 1868.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

RESULTS OF MEDICAL OPERATIONS IN LADAKH DURING 1867.

From C. U. AITCHISON, Esq., Offg. Secretary to Government, Punjab, to the Secy. to the Govt. of India, Foreign Dept.,—(No. 28-18, dated Lahore, the 9th January 1868).

SIR,—I am directed by the Hon'ble the Lieutenant Governor to forward, for submission to His Excellency the Viceroy, copy of a letter, dated 23rd ultimo, from Dr. Cayley, reporting the results of his medical operations in Ladakh during the past year.

2. In the Lieutenant Governor's opinion the report appears a very appropriate and satisfactory one, and the result of the season's operations are, on the whole, gratifying and creditable to Dr. Cayley.

3. On the receipt of your reply, the Lieutenant Governor proposes to publish the report in the Punjab *Gazette* for general information.

From HENRY CAYLEY, Esq., on special duty, to Offg. Secy. to Govt., Punjab,—(dated Lahore the 23rd December 1867).

SIR,—In compliance with your letter No. 960, dated 3rd December, I have the honor to submit the following report, showing the results of my medical operations in Ladakh.

2. I reached Lé on the 24th of June, and at once opened a Dispensary, that is to say, I let people know that all applicants would receive medical treatment. I was accompanied by a hospital compounder as a Native Doctor, and had brought up with me a small supply of what I supposed would be the most useful medicines and instruments.

3. During the first few days patients began to come freely, and then the attendance suddenly ceased, or was confined to the sepoys and other servants of the Government. This was owing, as I represented in my reports at the time, to the orders of the Dewan and local officials, who endeavoured to prevent any one from coming near me, but on my vigorously protesting against such opposition the obstructions were removed, and the sick again attended freely.

4. Early in July, when the small bungalow was ready for my reception, I gave up a room for the Native Doctor, and for seeing out-patients; and after another month I commenced to make use of some of my tents for the accommodation of in-door patients,—chiefly operation cases.

5. The following tables show the attendance of sick during each month, the principal diseases that came under treatment, and the number of admissions under each disease:—

	June 25th to 30th.	July.	August.	September.	October to November 6th.	Total.		
ADMISSIONS	22	239	149	120	129	659		
Daily average of sick	6	30	29	26	22	27·5		

Diseases.

Fevers	92	Amaurosis	2
Ophthalmia	64	Staphyloma	3
Diarrhœa	3	Entispion	6
Dysentery	7	Bronchitis	28
Throat diseases	8	Colic	16
Rheumatism	57	Dyspepsia	99
Neuralgia	23	Hepatitis	1
Venereal diseases	69	Caries of teeth	39
Scurvy	9	Abscess	7
Scabies	3	Ulcer	20
Tumours	11	Accidents	19
Skin diseases	10	Erysipelas	1
Paralysis	8	Piles	2
Epilepsy	5	Ascarides	1
Cephulœa	3	Frost-bite	2
Deafness	11	Other diseases	17
Cataract	14		

As shown in the foregoing list, fever cases were numerous, but were nearly all of the form of simple continued fever, depending usually upon cold, fatigue, exposure to the sun, and similar causes. Amongst the pilgrims, merchants, and others coming from the plains, there were, however, many cases of severe remittent and intermittent fever. In Ladakh itself and among the people of the country malarious fever seems almost if not quite unknown.

Chronic ophthalmia is very prevalent, and is the cause of loss of sight in many cases, this result being chiefly due to want of treatment and care.

Amongst the people of the country diarrhœa and dysentery are almost unknown; the cases that came for treatment were nearly all amongst pilgrims and traders from other countries.

Chronic rheumatism is very prevalent among the Ladakis, and gives rise to great and protracted suffering; the causes seem to be insufficient food and clothing, exposure to cold, constantly working in the wet whilst irrigating the fields; and the disease is frequently accompanied by a tendency to scurvy. Neuralgic affections, which are also very common, seem to depend on the same causes.

Venereal affections are everywhere prevalent, and sepoys of the Lé Garrison suffer to a great degree; but the diseases of this class are not generally of a very malignant type—less so than in the plains of India.

Skin diseases generally are very rare, and scabies, in spite of the dirty habits of the people, is almost unknown.

Scurvy, or rather a scorbutic tendency, is very general, and accompanies many of the other diseases. This is owing to the poor diet on which the people generally live, and the absence of fruit and fresh vegetable in their food during the greater part of the year.

Cancerous diseases are not uncommon, and several cases attended at the Dispensary for treatment. Cataract prevails to a great degree, and 14 patients with this disease applied for relief, in most of which I performed the operation of extraction.

Other diseases of the eyes, leading to ultimate blindness, are frequently met with.

Bronchitis and lung diseases are very rare among the Ladakis. There were a good many cases of bronchitis among merchants and other strangers, but they were seldom severe, notwithstanding the severity of the climate, the extreme dryness of which seems to counteract the effects of the cold. I did not see or hear of a single case of pulmonary consumption.

Amongst the people of the country dyspepsia is one of the most prevalent and troublesome complaints, and gives rise to great and long-continued suffering. It is most undoubtedly due to the unvarying and indigestible diet of the

people, who in a great measure live on masses of uncooked dough made out of "suttoo" or flour of parched grain.

Sufferers from toothache and decayed teeth were very numerous, and always came forward with the greatest readiness to have the painful tooth extracted, bearing the pain of the operation with the most stoical indifference.

Accidents presented nothing unusual; severe contusions from kicks by horses were very frequent among the Yarkandis. Many of the Yarkand horses refuse to be shod unless they are first thrown down and their legs firmly tied, and in this process many severe blows are received.

The diseases—stone in the bladder, leprosy, goitre, and scrofula—which are so common in the lower ranges of the hills, and which one would expect to find in Ladakh, are almost if not quite unknown.

6. *Operations.*—The principal operations performed were the following:—

I.—*Cataract.*—The operation of extraction was performed in 12 cases, generally by the method of linear section so strongly advocated by Dr. Macnamara in Calcutta. Of the 12 cases in 7 fair sight was restored, three were doubtful, and in two the eyes were quite lost by inflammation. The performance of this operation by which sight was restored to the blind made a great impression on the people, and on my return journey the blind were brought from all sides to meet me on the road, though, of course, I could not then perform such an operation. Another year all these cases would be ready to go into Lè for treatment.

II.—Entispion, or growing inwards of the eyelids and eyelashes, which is generally the result of neglected ophthalmia, I found a very common affection. It is one that causes constant and acute pain and irritation, and frequently in time leads to blindness and destruction of the eye. I operated in 11 cases by the usual method of removing a fold of skin and muscular fibre from the affected eyelid, and the cure was in every case complete.

Operations for the removal of tumours were performed in 5 cases; some of the tumours were cancerous.

Besides the above many minor operations were performed.

7. The climate of Ladakh at the altitude of Lè, about 11,500 feet above the sea, is during the summer months most delightful and remarkably healthy.

The air is always dry and bracing,—never hot in the shade, though pleasantly warm. The weather is almost uninterruptedly fine; the rainfall during the four or five months is not above three inches, and there are very few cloudy days.

During the months of July and August, the readings of the thermometer in the shade were as follows:—

Maximum,	80°	Minimum,	42°
Average Maximum,	72°	Average Minimum,	49°

In the sun's rays an ordinary thermometer rose to 136°.

During September.

Maximum,	**65°**	**Minimum,**	**36°**
Average Maximum,	**60°**	**Average Minimum,**	**38°**

In the sun 127°.

During October and first week of November.

Maximum,	58°	Minimum,	18°
Average Maximum,	40°	Average Minimum,	22°

In the sun 102°.

During winter the climate is very severe and extremely cold. Even in October, there were slight falls of snow in the valley of Lè, and in the beginning of November the whole valley of the Indus was covered with snow 2 or 3 inches deep.

8. Of the patients 532 were male and 126 female; there were only 10 children under 12 years of age. There were patients from almost every race

and people either dwelling in or passing through Ladakh, as shown in the following list:—

Ladakis	260
Bultistanis	84
Yarkandis or Turkis	71
Cashmiris	45
Argoons, or half breed between Cashmiris and Ladakis ...	49
Sepoys of Lè Garrison	97
Men from Lhassa	5
Men from Kulu and Lahoul	14
Cabulis	3
Hindustanis	35
Others	5

Of the total number 138 were traders and 37 pilgrims from Central Asia.

This varied list proves that the Dispensary was appreciated, and there was no prejudice felt against European treatment. One man came all the way from Yarkand for the sole purpose of receiving medical treatment for a chronic disease.

9. Considering the circumstances under which the Dispensary was established, that it was newly introduced amongst an ignorant people unused to our customs and who had to discover for themselves that they derived any benefit by attending, that the Ladakis are extremely poor and with difficulty able to leave their work, however ill they may be, and many of those who did attend were carried off to perform enforced labour, and that for a long time there was the general impression abroad among the people that the Cashmir official would be offended at their attending the Dispensary,—considering all these circumstances, I think that the results of the medical operations in Ladakh have been, on the whole, successful, and have certainly been the means of relieving much suffering. I may add, too, that the opportunity the Dispensary afforded me of communicating with the traders and others and of conversing freely with them were very great, and this I found of the greatest advantage in enabling me to pick up information; and there is no doubt that the merchants have many of them returned to Central Asia feeling a very lively gratitude for the benefits they have received, and such a feeling is calculated to spread abroad a spirit of friendship towards India among the races beyond the Himalayas, and thus indirectly promote future trade.

10. The Hospital Compounder, Khuda Buksh, who acted in the capacity of Native Doctor, has done his duty with zeal and activity and to my entire satisfaction. He has by hard work picked up a very fair knowledge of the Botilanguage, and thus greatly increased his usefulness.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

INDIAN COALS.

Memo. by MR. FRED. CHAS. DANVERS *on Indian Coals, with reference to their employment as Fuel for Indian Railways and Steamers, dated India Office, London, 19th November*, 1867.

Dr. Oldham's very valuable paper on "the Coal Resources and Production of India," dated in March last, furnishes, amongst other information, a statement of analyses made at various times upon 80 different varieties of Indian coal, obtained from the principal coal-fields throughout India. The results shown by direct assay of the mineral cannot, of course, be accepted in all cases as conclusive, but in the absence of more reliable information derived from the practical use of the coal, they may be fairly accepted as approximately true.

In the above-mentioned report, we are informed that the average composition, as determined from 74 assays of Indian coal, is as follows:—Fixed carbon 52·2, volatile matter 31·9, ash 15·5. And the results of similar assays of five specimens of English coals, such as were saleable in the Calcutta market during the last three years, showed an average composition of fixed carbon 68·10, volatile matter 29·20, and ash 2·70.

The relative duty or effective power of coals may be taken to vary directly as the amount of fixed carbon they contain; and, says Dr. Oldham, "taking this test it will be seen that out of the whole series of Indian coals only one or two come up to this average, or, in other words, that the *very best coal of Indian fields only touches the average of English coals.* If, on the other hand, we take the relative amount of ash matter, which does not contribute to the heating power of the coals, we find that the average of Indian coals shows no less than 15½ per cent. as against less than 2¾ per cent. in English coals.

"Practical trials on a large scale show the same result. The two most heavily worked lines of railway in India namely, the East Indian and the Great Indian Peninsula, use, respectively, Indian and English coal. And their relative consumption is 150 tons per mile in the former as compared with 75 tons in the latter. It is therefore certain that Indian coals are not capable of more than two-thirds, in most cases not more than one-half, the duty of English coals.

"The relative amount of ash will also materially affect the cost of carriage. If that amount be on the average 15·5 per cent., it is obvious that in every ton of coal carried, more than one-sixth of useless material is also carried. And this becomes a very important element when space or stowage is concerned."

The experience obtained by the British India Steam Navigation Company relative to the use of Indian coal in sea-going steamers is, that, generally speaking, about one-half more is required of Indian than of good English coal to produce a given heat. It also forms a slag which blocks up the bars and prevents ventilation; and the ash and clinker turned out being about 50 per cent. greater than results from the use of English coal, the staff of firemen and coal trimmers has to be increased in a corresponding ratio. Rubble coal alone is used for steamers. Small coal will scarcely burn, being so earthy and impure.

The foregoing shows what a considerable amount of impurities is contained in Indian coals. These impurities consist chiefly of earthy matter, mechanically combining with the carbon, and, therefore, capable of being mechanically separated from it. So far as I am able to judge from the particulars contained in Dr. Oldham's report, and from further information on the subject which I obtained from Dr. Oldham himself just before his recent departure for India, there would appear to be no difficulties, by the employment of well known expedients, in obtaining from the Indian coal-fields a fuel nearly as pure as, and at a much less cost than, English coals, for use on the railways and steamers in India.

The practice of coal washing, though extensively adopted in France, Belgium, and some parts of Germany, is only just now beginning to be generally introduced by the various coal owners in this country. Several years ago a Bourdon's coal-washing machine was brought over to this country, but it was only employed by the person who introduced it. The patent has now expired, and coal proprietors, having seen the advantages to be obtained by its use, are now beginning to adopt it. Coal washing is already extensively practised at the Ebbw Vale Ironworks for the small stuff which was formerly lost, and this makes such excellent coke that it is used in the furnaces for making Bessemer steel. Another of these machines has also recently been started at Dowlais. The following is a description of the one at Ebbw Vale, taken from "Engineering:"—

"The fine coal is raised by a Jacob's ladder to the top of the washing tanks, and led by separate spouts into each of the four compartments. These are of cast iron, about four feet square, open at the top, and hopper bottomed to permit the escape of the slate and heavier matters. The compartments are kept nearly full of water, which is churned up and down through the coal by means of four 30-inch pistons, working with a 4-inch stroke, in as many open topped cylinders at the side, one piston to each compartment. The shale, pyrites, &c., soon settle to the bottom by their greater weight, and are let off at intervals by opening a valve, some of the water escaping and more being then added. One combined machine, with four pistons and washing tanks, is

worked by a small engine, and is attended to by two men and six girls. It will wash 200 tons in 12 hours, at a cost of less than 8*d.* per ton, all told, the wages amounting to hardly 15*s.* a day. What was once wasted is thus converted, when coked, into most valuable fuel, the coke from washed coal slack being purer than that from the large coal of the same pits, inasmuch as most, if not all, the sulphur is washed away."

In order to apply this washing to Indian coals generally, so as to render them nearly equal in purity to English coals, it would be necessary, in the first instance, that they should all be reduced to the consistency of coal slack by being broken very small, the smaller the better. After washing, it would by no means of necessity follow that all the coal should be converted into coke, but it would be a great advantage if all intended for use by locomotives or steam vessels were so treated, as they would thus be enabled to burn the purest form of carbon obtainable for their purposes. That portion, however, which it might be desired to keep in the form of coal should be converted into what is generally known by the name of "artificial fuel;" that is, the small coal should be compressed again into blocks, the particles being made to adhere by the employment of a very small percentage of gluten, tar, or other suitable cement. The best material hitherto used for this purpose is an organic substance obtained as a residue in the manufacture of starch, and which is almost valueless for other purposes. This can be employed in quantities not exceeding one per cent. of that of the coal dust to be compressed with it; it leaves no ash in burning, and what is still more important as compared with the ready liquidity of coal tar, it does not melt at a high temperature, so that its binding effect is not lessened when exposed to the heat of the fire.

I saw a great many specimens of this artificial fuel in the Paris Exhibition, and many of them seemed to be of excellent quality, the fracture presenting an appearance somewhat resembling the fracture of pig iron, only with a coarser grain. The particles when pressed and rubbed hard with the hand did not easily separate, and little or no dust was made by it, even under rough usage. The character and qualities of these kinds of compressed fuel depend upon the nature of the original coal from which they are produced. The Belgian coal, and that of St. Etienne, which always requires washing on account of the pyrites and other impurities which it contains, must go through this process before being compressed; the coal from screenings and dust from Ostrau, on the other hand, is so pure as to require only cementing together to make an excellent fuel. M. Felix Dehaynin, of Paris, states that his machine (which is a modification of one by M. Evrard, the Engineer of the Compagnie Anonyme des Huilières de la Chazotte, near St. Etienne), produces 10 tons of fuel per hour, with a motive power of 80 horses. The whole machine weighs about 65 tons, with all its accessories and gearing, including the steam-engine. The coal bricks are slightly heavier than natural coal, and their calorific effect has been found fully equal, and in some cases even superior, to the latter. The process of washing removes about five per cent. of the weight of the coal dust, representing incombustible impurities, and the compressed fuel leaves only six to seven per cent. of ashes. The compressed fuel of Chazotte leaves only four or five per cent. of ashes. This latter is made from anthracite coal containing 81 per cent. of carbon, 16·5 per cent. of hydrocarbon, and 2·5 per cent. of ashes. Some experiments made by the Messageries Impériales, and by other parties, have shown a superiority of this fuel over the best coal from Cardiff, amounting to 10 per cent., weight for weight. The Northern Railway of Austria has a production of 15,000 tons per annum. The *briquettes* used on that line evaporate 7·1 to 7·2 pounds of water per pound of fuel in regular practice with locomotives for passenger trains, in which this fuel is used in preference to coal. The prime cost, taking the coal dust at its selling price at the pit's mouth, is stated to be considerably below that of the solid coal drawn from the same pits.

In England, the Patent Fuel Company manufacture a somewhat similar material upon the principle known as Warlich's Patent. This fuel is made from the best Welsh steam coal, and is made into bricks by machinery which exerts a pressure of three tons to the square inch. These bricks are afterwards baked in

retorts up to a heat of from 700 to 800 degrees Fahrenheit, which has the effect of removing any sulphur which might previously have existed in the coal, together with a large percentage of the water contained in it. The cement used is principally pitch, with a small proportion of tar. In the report on experiments made with various kinds of coal in Portsmouth Dockyard in April 1858, one pound of this fuel is stated to have evaporated 9·23 pounds of water, and the residuum, after combustion, was found to consist of 1·88 ash, and 1·68 clinker, or a total of 3·56 per cent. of ash and clinker combined.

The East Indian Railway carried down to Calcutta, during the year 1865, 6,279,207 maunds of coal. This was probably chiefly drawn from the Raniguni coal-field. The mineral from that district contains from 8·50 to 35·20 per cent. of ash, the average on 30 specimens referred to in Dr. Oldham's report being 15·59 per cent.; so that, of the above mentioned quantity of coal conveyed by the East Indian Railway Company, it is not unreasonable to suppose that 978,927, or nearly one million, maunds consisted of unserviceable ash. The cost of conveying this amount of rubbish a distance of 121 miles, at the rate of 1¼*d.* per ton per mile, must have exceeded 22,000*l.*!

Supposing this coal to have been first freed from its impurities in the manner above referred to, so that on leaving the mines it contained only from five to six per cent. of ash, a saving in carriage alone would have been effected amounting to nearly 15,000*l.*, equal to 1*s.* 4*d.* a ton on the whole amount brought down by the railway; and judging from what has already been stated regarding the cost of similar operations in Europe, this would probably be an ample margin to allow for washing and converting the coal either into coke or artificial fuel, and thus a far purer fuel might be set down at Calcutta (worth considerably more than 1*s.* 4*d.* a ton beyond the value of the coal as it is in its natural state) by railway from the Raniguni coal-fields for the same price at which an immensely inferior article is now obtainable there.

The high price in India of coal exported from England, averaging for the last two years on its arrival about 2*l.* 10*s.* per ton, is a subject for very serious consideration. The impurities contained in the Indian coal now employed by some of the railways must act as a serious drawback to the economical working of those lines, not only on account of the bulk of useless matter contained in the fuel, but also in consequence of the injurious effect those impurities, which they largely consist of, have upon the locomotives themselves, by the formation of clinker, which also necessarily entails much additional labour for its removal.

The supply of Indian railways with good and cheap fuel is a subject of as great importance to the Government as it is to the Railway Companies themselves, since cheap and good fuel leads to economy in one branch—and that by no means an unimportant one—of the working expenses of a line. It is impossible for bad fuel to be absolutely cheap, although under certain conditions it may be relatively so, when compared with the cost of coal sent out from England, for its use is necessarily attended with many and serious drawbacks, all leading to expenses which would not be required where good coal only was employed, and which thus make the low-priced inferior article absolutely the more expensive in the long run.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

PROPOSAL FOR THE IMPOSITION OF SUCCESSION DUTY.

From the Government of India, Financial Department, to the Secretary of State for India,—(No. 19, dated 20th September, 1867).

On the 31st May 1867, the Chamber of Commerce, Calcutta, addressed to us a letter in which they discussed some expedients for improving the general revenues.

2. The letter will be found recorded in our Separate Revenue Proceedings, Nos. 50—1 of June 1867; but as the suggestions were not new, we did not reply to the letter, though we determined again to give them our consideration.

3. The expedients referred to were an addition to the Salt Duty, and the imposition of a Tobacco Tax and of a Succession Duty. We shall address you hereafter on the two first questions, and we now transmit the Minutes named in the accompanying list, which have been recorded by us on the Succession Duty. We are generally unanimous as to the inexpediency of such a tax for all India.

4. A Memorandum by Mr. J. Strachey, dated 19th October 1865, which is referred to in Mr. Maine's Minute, and which recites the substance of the communications on this subject which were received from the Local Governments in 1859, is also forwarded.

Memorandum by JOHN STRACHEY, Esq.—(dated 19th October, 1865).

The subject of Succession Duties came under the consideration of the Government in 1859. On the 9th February 1859, the Government of India addressed the Local Governments, stating that "it had been suggested, in view to the improvement of the financial position of Government, that a Succession Tax on real and personal property would yield a considerable income, and be an unobjectionable system of taxation. His Excellency in Council was not satisfied as to the manner in which such a tax might be received in some parts of the Empire, or as to the most effectual and convenient mode of assessing and levying it." The opinions of the Local Governments were therefore asked upon the subject. The most important of these opinions will now be noticed.

2. Sir John Lawrence, who was then Lieutenant Governor of the Punjab, approved, upon the whole, the imposition of Succession Duties on both real and personal property. His views on the subject are given in the letter from the Secretary to the Punjab Government to the Government of India, Foreign Department, No. 146, dated 18th February 1859. He says, with reference to a Succession Duty on real property, other than land paying land tax—"among the Officers consulted, the balance of opinion is in favor of a tax of this kind, which is considered to be legitimate and appropriate, and in accordance with Native customs. Indeed Native Governments had always a tax of very much the same kind under the name of *Nuzzuranna*. * * There will always be this circumstance in its favor, namely, that the tax will fall just as the tax-payer who comes into his property will be best able to pay it." The Lieutenant Governor proposed to extend the tax to all real property exceeding Rs. 100 in value other than land paying land tax. In the latter case it was proposed that those estates only which paid Rs. 500 per annum and upwards should be liable to the tax. The rates were to vary from two to five per cent. on the value of the property. It was considered that the amount yielded by the tax, "though probably not great, would yet be sufficiently large to be worthy of consideration."

The Lieutenant Governor also recommended the imposition of a Succession Duty on personal and moveable property, but with much greater hesitation. 'Theoretically," he says, "there may be the same arguments for this as for the tax last discussed, but there is a great difference in practicability. Obviously there are no reliable data for estimating the value or amount of such personal property. To ascertain it with any accuracy would be an inquisitorial process, harassing to the people. * * * The only facile mode of collecting such a tax would be to call on the proprietor, when succeeding to personal property, to declare at once its approximate value. His statement might ordinarily be accepted, though of course it would be under the mark. Still he would declare a portion at least of it, for fear of the possible consequences either in the event of a gross misstatement being discovered, or in the event of litigation arising. And thus, some amount of duty would be realized, certainly without any harassment to the people. * * * In comparing such a tax with the Income Tax in England, it is to be remembered that this Succession Duty only falls occasionally, and indeed only once on the same person, whereas an Income Tax continues to fall due annually."

These opinions, it must be observed, were given before the imposition of the Income Tax in India.

3. Mr. McLeod, the present Lieutenant Governor of the Punjab, who was then Financial Commissioner, approved of imposing a Succession Duty on real property in cities and towns

of a certain size only, and upon hereditary jagheers, but excluding all land and buildings already paying revenue to Government. With respect to a Succession Duty on personal property, Mr. McLeod says—"the amount of harassment and extortion to which it would give rise would render it absolutely intolerable to the people."*

* To Secretary to the Government of Punjab, No. 146, dated 18th February 1859.

4. The question of imposing Succession Duties was discussed by the Government of Bombay in its letter to the Government of India, No. 1887, dated 19th May 1859. It considered that a Succession Duty might properly be imposed on alienated lands; that this would be unquestionably in consonance with the practice of Native Governments, and might be confidently expected to be as little unpopular as any tax can be. It objected to a Succession Duty on any other description of property. It stated that with respect to personal property "the opinion of all the Officers who have been consulted is against such a tax. They represent that in rural districts it would produce little, and that it would be peculiarly odious, as being entirely new and as necessitating the grant of inquisitorial powers to Native Officials. Mr. Mansfield, the Collector of the large district of Candeish, states that, although there is a rude plenty and no poverty throughout the land, there is not that accumulated wealth which must exist before a Succession Tax can become a source of large income." The Bombay Government concluded that the tax, would be most unpopular and comparatively unprofitable." The Government of Bombay objected also to the imposition of a Succession Duty upon lands paying revenue to Government, unless such duty were at the same time imposed upon every description of property, real and personal. "In this Presidency," it is stated, "the greater portion of the Land Revenue has been settled for thirty years under a guarantee that it shall not be increased during this period. To levy any new special tax upon lands thus assessed would expose Government to the charge of bad faith, and this is an imputation which should not be lightly incurred."

In a Minute by Sir Bartle Frere, the present Governor of Bombay, which accompanied the despatch just noticed, it is said that "a tax on succession to tax-free hereditary estates would be in accordance with former Native custom; would be easily levied, and, if combined with some increased assurance of securing in the possession, would not be unpopular. Without some such assurance that it was not another inroad on this species of property, it would induce much suspicion and irritation among an influential class. The smaller holdings, and those for which real services are now exacted, should be in any case exempt."

Sir Bartle Frere objected to the imposition of a Succession Duty on land paying revenue to Government. He says—"it would be almost impossible to discriminate between estates the tax on which was within the limit of a fair rent, and those the tax on which was so heavy as to leave the occupant little beyond the wages of his labor, and, in most cases, the new tax would be virtually an enhancement of a tax quite as heavy as the land can bear. * * * With regard to personal property, I should anticipate the greatest difficulty in levying a Succession Duty, except in localities where wills are in use, or some process can be enforced equivalent to the grant of Letters of Administration. All the resources of Native ingenuity would be at work to defeat the tax-gatherer, and there are many social peculiarities among Natives which would give extraordinary facilities to evasion, and the measures for counteracting which would be very unpopular." Sir Bartle Frere thought, however, that a Succession Duty on all landed and personal property might be tried in the Presidency Towns, from which, if found to answer, it might be gradually extended to the principal commercial marts. "It should," he says, "on no account be made of general, still less of universal, application away from our great towns, for, unless it were very gradually introduced, it would be sure to involve a vast amount of oppression, and to cause great and dangerous excitement and unpopularity."

5. The opinions of the Madras Government on this subject* were for the most part similar to those of the Government of Bombay. It stated that six-sevenths of the land revenue in the Madras Presidency was derived from lands held on ryotwaree tenure, in small holdings, not paying on an average more than Rs. 18 each per annum, and that the assessment on these lands was already so high that the imposition of a Succession Duty would not be desirable. The imposition of such a tax upon large zemindaree and upon Enam lands was not thought objectionable in principle, but it was considered that "such a tax would not produce a large nor an immediate revenue." The whole annual revenue derived from lands held upon zemindaree tenure in the Madras Presidency is stated to be less than 50 lakhs of Rupees, and the Enam lands are usually held like the ryotwaree lands in small parcels. With regard to personal property, the Madras Government considered that the difficulties of imposing a Succession Duty would, in practice, prove insuperable. The obstacles would arise from the want of all reliable knowledge regarding such property in Native lands, and from the habits and feelings of the people, among whom concealment of their property to avoid the tax-gatherer is the national trait. On the other hand, the attempt to levy a Succession Tax would, it may be feared, act prejudicially by strengthening the habit of hoarding, which has yet only partially been overcome, and by discouraging investments in Government Loans, Banks, and Companies formed on European principles."

*Letter to Government of India, No. 4, dated 10th March 1859.

6. The Lieutenant Governor of Bengal, Sir J. P. Grant, called a conference of the Officers whose opinion he thought best worth having for the purpose of discussing the question of Succession Duties. The result is given in a Memorandum which was sent to the Government of India by the Government of Bengal, with letter No. 604, dated 10th March 1859. The whole of the Officers consulted agreed with the Lieutenant Governor. The following are the principal conclusions stated:—

"That no considerable Succession Tax on real property, such as it would be worth while to impose, could be enforced without great difficulty, except by sale or attachment of estates,

and that, to enforce the tax in that way, would certainly be contrary to the pledge of the Permanent Settlement in the permanently settled Provinces, even if such a tax, however enforced, could escape from objection on that account, which may well be doubted.

"That an analogous remark must be made regarding temporarily settled estates, upon which no Succession Duty could be fairly levied pending the term of settlement. And, after that term, it would be better to enhance the assessment, if the land would bear it, than to impose an equivalent Succession Duty. But if the land could not bear the one, neither could it bear the other.

"That no Succession Duty on personal property could be enforced with any fairness or completeness, because the great bulk of such property passes to heirs without any legal formalities, which, when used at all, are often only resorted to *ex post facto*, when disputes have arisen between successors.

"It would only be in a few exceptional cases that the value of such a succession could be ascertained with any approach to accuracy, and, as a rule, the tax would be everywhere evaded.

"That the tax would be very unpopular as to its effect on real property; and if it were not so as to personal property, it would only be because of the facility of evading it.

"That the impossibility of levying a Succession Tax on personal property is a reason for not assessing it on real property, upon which the chief taxation already falls.

"That it is, therefore, on the whole, unadvisable to attempt to impose a Succession Duty on real and personal property, except real property held lakheraj under valid title, which might well be saddled with a Succession Duty, the same being easily enforced and collected by making the land liable for the tax, as in the case of land revenue."

In a subsequent letter from the Government of Bengal on the same subject, No. 1255, dated 29th May 1860, Sir J. P. Grant's opinion is further stated as follows:—

"The difficulties in the way of workable Legacy and Succession Tax in India are peculiar to the state of things in India, * * and they are such as experience in England, and a knowledge of the laws and revenue system of England, will go but a little way towards enabling a legislator to overcome. * * These difficulties consist in the circumstance that, generally speaking, property in India passes by will without probate, or any legal formality, and passes to heirs and successors without administration, or any legal formality: also, that property is mostly held by several Relations in joint ownership, and is therefore subject to frequent partial changes, by deaths and births, whilst it is seldom subject to a complete succession. The only law on this subject is Act XX of 1841, which enables a lawful successor to sue and grant a legal receipt for a debt due to a deceased person. But when a person has obtained a certificate under that law, no inventory or account of any sort is required of him. Consequently, were a Succession Duty established, in the vast majority of cases, the successor would remain in good faith ignorant that any liability to pay duty had been incurred by him. In such cases, the infliction of a heavy fine would be very harsh. In England, where legal measures must be taken at every succession, before the successor can come into the property he succeeds to, the legal agent, whom he cannot avoid employing, knows the law and sees it fulfilled. Again, in India, extreme difficulty would be experienced in ascertaining the amount of duty due. The only self-working provision in Mr. Allen's Bill is that which precludes a successor from bringing an action on claims to which he succeeds, unless he has paid the duty. But in India, amongst the moneyed classes, such actions are of the most extreme rarity. On the whole, Mr. Allen's Bill seems to the Lieutenant Governor not workable, and he sees no satisfactory method of working a Legacy and Succession Duty, unaccompanied by provisions in the place of a system of probate administration—a chapter of the law which has yet to be written, and which the practice of holding property jointly by numerous owners involves in peculiar difficulty."*

* "Mr. Allen's Bill," referred to in this letter, was drawn up by the desire of the Lieutenant Governor as "an attempt to adapt the English Succession Act of 1858" to this country. Mr. Allen, who was at the time a Member of the Board of Revenue in Bengal, does not appear to have himself considered that the Bill was one which ought to be passed into law.

7. After the receipt of these opinions from the several Governments, no further action in the matter appears to have been taken by the Government of India, and the subject was dropped. The imposition of Succession Duties was briefly noticed by Mr. Wilson in his speech on the second reading of the Income Tax Bill on the 14th April 1860, among the schemes which had been rejected. "Do those," he said, "who propose a Succession Duty, intend that it shall apply to land and real property only, or that it shall also extend to personal property. If the former, then we object to it, because it simply tends to aggravate the most glaring defects in our existing system, which draws so disproportionately from the land: but if it is intended to include both, then we object to it because the difficulty of assessing the hidden wealth of rich Natives to a Succession Duty would be an enormous aggravation of that of assessing annual income. But a Succession Duty has recently been tried in England, where, more than in any other country, it ought to have been productive. In 1853, I was in part responsible for the Succession Tax imposed by Mr. Gladstone as one of the means of repealing the Income Tax in this year. The experiment failed. It does not produce more than one-fourth of what the revenue authorities anticipated, and Mr. Gladstone, in his speech two months ago, admitted its failure as one of the reasons for still retaining, and in an extended form, the Income

Tax. But if there be no other reason against these taxes, we have one peculiar to our position and to the rule we have laid down for our guidance, which of itself would be fatal to them. The one rule which we cannot consent to transgress is, that whatever burdens we impose, they shall be borne equally by all alike, European and Native, by official and non-official. * * A Succession Tax—upon whom would it fall? Almost exclusively upon the Natives. As a rule, Europeans and officials of the Government would entirely escape."

8. Since 1860, proposals to impose Succession Duties have, from time to time, been renewed, but they have never, I believe, been seriously considered by the Government. It is not thought necessary to notice these proposals further, because, among the whole of them, I have not found one which contains even an attempt to show how such duties might practically be assessed and collected, and how the obvious objections to them might be removed.

Little need be added to the remarks which have been quoted above from the various authorities who have given their opinions upon this subject. The objections made by Sir J. P. Grant, in particular, to the imposition of Succession Duties in India appear to be unanswerable. In consequence, as he has shown, of the fact that property usually passes to successors without administration or any legal formalities, the difficulty of levying such duties in a satisfactory manner on personal property would be insuperable. If personal property be exempted, it appears clear that land paying revenue to Government must be exempted also, for no special tax could be imposed upon the latter without a breach of the settlement engagements, and, independently of this consideration, the imposition of new burdens upon the land would be most inexpedient. The only class of property to which it is not impossible that a Succession Duty might unobjectionably be applied, is land exempt from the payment of land revenue. This part of the subject seems to deserve further inquiry and consideration. There are at present hardly sufficient means of forming an opinion regarding it. Financially speaking, however, the question is not one of any great importance, for if this be the only class of property upon which a Succession Duty is imposed, the amount of revenue raised from it cannot be large. The fact noticed by Sir J. P. Grant, that property in this country is seldom subject to a complete succession, has an important bearing on the subject of duties of this kind. It is hardly too much to say that throughout a great part of India, and among a large proportion of its inhabitants, such a thing as individual property hardly exists. Property constantly belongs, not to an individual, but to a family.

Many of the more serious objections which have been made to an Income Tax in India apply with at least equal force to a tax upon successions. Among these objections which apply to both Taxes, but which would apply with special force to a Succession Tax, one of the most obvious and important is the evident impossibility of making any fair assessment. In the case of the Income Tax, this objection may, in a great measure at least, be avoided by substituting a License Tax on certain classes, but no such evasion of the difficulty is possible in the case of a Succession Duty. It may be added that whatever may have been the case once, the novelty, and therefore the unpopularity of a tax on successions, would, at the present time, be certainly greater than that of the Income Tax, to which the people have become accustomed, while there can be no question that the former, unless carried to an extent which would seriously affect the capital of the country, would be far less productive than the latter. The advantage which has been claimed for a Succession Tax over an Income Tax, that it is paid once for all, and at the time most convenient to the payer, points in reality to one of its most serious objections. It signifies, in other words, that the tax falls upon capital, and not upon income. This is an objection which does not appear to have been noticed in any of the discussions which have taken place regarding Succession Duties in India, but it is one which deserves consideration. All taxes of this kind are necessarily taxes upon capital. "As Ricardo observes, if £100 are taken from any one in a tax on houses or on wine, he will probably save it, or a part of it, by living in a cheaper house, consuming less wine, or retrenching from some other of his expenses; but if the same sum be taken from him because he has received a legacy of £1,000, he considers the legacy as only £900, and feels no more inducement than at any other time (probably feels rather less inducement) to economize in his expenditure."* It is doubtless true that in a rich country, where capital is abundant, and where the accumulation of wealth proceeds with great rapidity, this objection to a tax on successions may be of little practical importance. But as Mr. J. S. Mill has shown, the objection is a serious one in a poor country. There can be no doubt that in India a very large part of the sum paid to the Government in Succession Duties would be so much permanently taken away from the capital of the country, and that there would be comparatively little tendency to make good the amount by a saving from income. This appears to be a strong objection to imposing such a tax even upon land which is exempt from the payment of land revenue. As a general rule, in this part of India at any rate, such property is so much sub-divided, and its holders are usually so unthrifty and impoverished, that a tax upon their capital would be felt as a serious hardship.

* Mill's Political Economy, Vol. 2, page 390.

It is not necessary to pursue further the question of Succession Duties. The conclusion appears unavoidable, that the general imposition of such a tax in this country would be objectionable in principle; that it could not, by any possible means, be assessed fairly in practice; and that the amount which it would be likely to produce would not be sufficient to make it desirable to disregard the objections which exist to its imposition.

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Minute by the Hon'ble H. S. Maine,—(dated 29th August, 1867).

As the expediency of making a Succession Duty an integral part of our fiscal system and of substituting it for a License or Income Tax has been suggested to the Government of India by the Calcutta Chamber of Commerce and in other quarters, His Excellency the Viceroy has requested me to initiate a discussion on the subject by pointing out the practical difficulties or facilities which appear to me to attend the levy of such a duty in India. The probable financial results of the duty can be best ascertained after proper consideration has been given to these difficulties or facilities.

I must begin by stating that in what I have to say I propose, in the first instance, to leave out of account altogether the Lower Provinces of Bengal. Bengal Proper, an exceptional Province in a variety of respects, is also exceptional in its relation to a Succession Duty, *a fortiori*, should the Presidency Towns of Calcutta, Madras, and Bombay, Europeanized as they are both in respect of the forms of property and of the usages of the communities inhabiting them, be placed in a class by themselves.

There seems to me to be a preliminary objection, of a very fundamental kind, to the imposition of a tax on property in India leviable at periods determined by the death of the proprietor. Popular arguments for or against a tax are always of great practical importance, and certainly the most popular justification of a Succession or Legacy Duty in England consists in the assumption that it falls on the person taxed at the moment when, by the nature of the case, he becomes richer. The assumption even at Home fails, I need scarcely say, in many cases; it fails as regards members of the family immediately dependent on its head; and it necessarily fails when the family derives from the personal exertions of its head any considerable part of its means of subsistence. In such cases, the harshness of the tax is only mitigated by the smallness of the amount levied on near relations. But it is a question whether, over the largest part of India, the assumption of which I have been speaking, is not more often untrue than true. The further we go from European influences, the more we find the joint ownership and joint enjoyment of property by families, clans, and communities prevailing. I am aware indeed that, if India be taken as a whole, the organization of the joint family exhibits considerable diversities. But these diversities apply either to the rules followed in the distribution of the property on the severance of the family (a comparatively rare contingency in the less Europeanized parts of the country), or else to the degree in which a modified separate ownership is recognized even during the continuance of the joint family—an ownership, however, which at best is merely theoretical, that is, is merely matter of account. Such differences do not affect the great practical characteristic of the joint family, the actual enjoyment in common of the proceeds of property by the members of the proprietary society. This being so, when a member of the proprietary society dies, it will seldom happen that anybody is richer by his death. No doubt in some parts of India his share of the property is considered to have devolved on somebody: but the succession, as I have said, is theoretical only. The aggregate fund of which the family enjoys the produce is in no way increased. All the family gains is the saving of the food consumed and the clothing worn by the deceased member; while, on the other hand it loses any contribution which his personal exertions brought into the common stock. If I am correctly informed that a perfectly idle member of a family is a rare phenomenon in India outside Bengal, it would appear to follow that joint-owners of property more often lose than gain by the death of one of their number.

The prevalence of joint-ownership in India, and the necessity of providing for its various forms, render the drafting of a Bill for imposing a Succession Duty a matter of great difficulty. I only mention this for the purpose of suggesting that, if a Succession Duty is determined upon, very ample time for the preparation of the measure be given to the Legislative Department. It seems to me quite out of the question to adopt the Bill prepared on an English model for Sir J. P. Grant by the Bengal Board of Revenue.

Putting aside the preliminary objection to which I have drawn attention, it appears to me that, so far as land or immoveable property is concerned, the facilities for levying a Succession Duty are unusually great in India, and certainly much greater than in England. It cannot indeed be said that, in England, there are any such facilities, since there is no public record of the transfer and devolution of real property, or, at all events, the record is in its infancy. The true reason indeed why a Succession Duty on land is levied in England with any degree of fairness or accuracy, is to be sought in the largeness of English estates, and in the comparatively small number of persons interested in the ownership of the soil. In France, on the other hand, which presents analogies to India through the smallness of the holdings, there is a most elaborate system of mapping and record, showing the extent of each parcel of land and serving as a complete index to its devolution and alienation. So far, however, as my own information extends, I am inclined to believe that the system of record observed in the temporarily settled Provinces in India, is just as available as the French system for the purpose of levying a Succession Duty. Though our system is not absolutely uniform throughout the country, I am told that it everywhere enables the transfer and devolution of immoveable property to be traced with reasonable accuracy.

The objections to imposing a Succession Duty on revenue-paying land have, I need scarcely say, nothing to do with any mechanical difficulty attending its imposition. While it cannot be doubted that the agricultural classes have immensely benefited through the peace and security attributable to British rule, the theory prevails that, at the periodical settlements of revenue, an amount equal to the share of their increased wealth, fairly claimable by the

State, is taken in the shape of increased assessment. The only exceptions to the rule prescribed by this doctrine, which have been recognized, occur in the case of petty cesses levied for strictly local purposes, and of a perfectly universal tax on all persons whose income exceeds a certain minimum. So long as the theory is allowed to hold good, it obviously condemns a Succession Duty on landed property.

The only Succession Duty therefore which, consistently with received doctrines, could be imposed on land, would be one upon rent-free tenures of the nature of jagheers. I know of no practical or theoretical objection to such a tax, and it has abundant precedent in the practice of Native States. But Mr. John Strachey appears to me to have established beyond the possibility of controversy that the financial advantage of the impost would be quite insignificant, and that it would be out of the question to consider it of serious importance when a large addition to our resources is under contemplation.

The considerations which affect the imposition of a Succession or Legacy Duty on personal or moveable property in India, appear to me to be pretty much the reverse of those which apply to the levy of such a tax on immoveables. I can see no theoretical objection to the impost, but the mechanical difficulties are of the most formidable character. It is quite certain, I imagine, that there has been an enormous accumulation of moveable wealth under British dominion. It is equally certain that this wealth does not contribute nearly its fair quota to the exchequer. Yet I venture to think that there is nowhere a country in which the habits of the people oppose obstacles so nearly insurmountable to the taxation of this form of property, by a duty on successions.

The equitable and easy collection of the Legacy and Probate Duty in England may be seen, I think, to depend on two conditions. The first of these is the system of personal representation, under which the whole personal property, with the exception of property, tied up under settlement within the limits of the rule against perpetuities, descends at every death to the executor or administrator, who is not, as such, interested in the estate, and who is still, in respect of many of the incidents of his office, a public functionary. The other is the circumstance, perhaps not quite so familiar, that an enormous amount of personalty takes the form of investments which really constitute debts. If an opulent man dies in England, the chances are that the greatest part of his personal property consists of debts due to him of Government stock, which is a debt due to him by the State; of debentures which are debts by Railway or other Companies; of money secured by policies of insurance, which are debts due from the Insurance Company; or of mortgages which are (or, for the purpose of argument, may be considered as being) debts owing to the deceased by the owner of some landed estate. Even the very money at his banker's is, in the eye of the law, a book-debt due to him from the banking firm. The principal exceptions will probably be found to be the interest which the deceased may have had in partnerships, such as his shares in Joint-stock Companies, and (a comparatively insignificant item in Europe) the furniture, plate, and jewels, in his house.

The law, therefore, has simply to declare (as in effect it does declare) that no payment on account of a debt to the deceased shall be a discharge, unless it is made to the personal representative, that no release given by any body other than the personal representative shall be valid, and that no transfer of a partnership interest shall be effectual, unless made to or through the executor or administrator. The result will be the most ample of securities, the security furnished by the common prudence of the debtor or person or body under legal liability, that much the greatest part of the personal property of the deceased becomes known to the personal representative and gets into his hands. The exchequer has to deal with him alone, and it is in fact during the passage of the personalty through his hands that the duty is levied on it. He has rarely or never any interest in defrauding the State.

A singular contrast is furnished by the mode of succession to moveable property in this country, and by the forms of investment which it assumes. Apart from the communities of the Presidency Towns, and the few classes of persons included in the Indian Succession Act, there is no such thing as personal representation in India. The moveable wealth descends directly to the persons entitled to it under Native law, and is not intercepted by the temporary ownership of a quasi-public officer. Even indeed, if personal representation were made universal, there would still remain the difficulty that, except in the case of the strictly trading classes, scarcely any part of the moveable wealth of the country takes the form which it wears in England. The investments of the Native community in Railway Stock are absolutely trifling, and even those in Government paper must be deemed insignificant. The fact is the personal property assumes the shape which, in Western Europe, is quite exceptional. It is hoarded in the form of gold, silver, and jewels.

My conclusion is, that any system of estimating personal estate in India for the purpose of taxation, if it is to have the smallest approach to accuracy, must be to the last degree inquisitorial. The tax-gatherer must be empowered, not only to call for returns and to examine account books, but to search the house, dig up the floors, and calculate the value of the ornaments on the women's persons. And this will have to be done in a country in which the great characteristic of domestic life is its secrecy, and in which violations of privacy are resented beyond all other outrages. No doubt there still remains that system of arbitrary assessment which, within certain limits, is an undisguised feature of a License Tax, and to which every Indian Income Tax, in spite of its pretensions to fairness, has a tendency, I fear, to approximate. But assessing a man's income or profits is a very different thing from assessing his total person-

alty. Even in this country, outward modes of living and of conducting business are some sort of guide in the first case. But if I am correctly informed, the functionary most confident of his knowledge of the Natives about him would hesitate to make even a guess at the aggregate personal wealth of any one among them.

To guard myself against cavil, I must state that I have not forgotton the enactment of the Indian Legislature, popularly known as the Certificate Act, XXVII of 1860. This law is sometimes construed and worked as if it created a true system of personal representation, but, in reality, it is only intended to protect debtors. A person under liability to the estate of a deceased person may decline to pay under legal compulsion, unless the alleged successor claiming the debt takes out a certificate of succession to the deceased. On this certificate a duty is paid which has some analogy to a Succession Duty. It is to be observed however that, over the greatest part of India, the tax falls nearly exclusively on the trading classes, and that even on them it does not fall universally or impartially. Returns on the subject have been called for; but I shall be surprised if they do not confirm my present impression that, beyond Bengal Proper, the Act is rarely brought into operation, and that there are several Provinces in India in which its very existence is unknown.

It remains to consider the case of Bengal Proper. Considering the intelligence and respectability of the persons who have argued that the finances of the Government may be largely recruited by a Succession Duty, I can only explain their impressions by the assumption that they are nearly exclusively acquainted with Bengal Proper, and have suffered themselves to be influenced by the circumstances of an exceptional Province.

Owing to the abandonment by the State, at the time of the Permanent Settlement, of so large a portion of its claim to the revenue of land, owing to the vastly increased value of the produce of the soil in Bengal, and owing, further, to the absence of any law limiting the practice of subinfeudation, a great variety of interests in immoveable property have grown up throughout the Province. Though the system of record is not as perfect as in other parts of India, it is still, I believe, sufficiently perfect to admit of the majority of these interests being followed with considerable accuracy in their devolution and transfer. Moreover, the interests in question which take many various forms pass every day from hand to hand in the market as money's worth, and appear to be a perfectly fair subject for taxation by any impost which, at certain, though varying, intervals, falls on all owners of property in Bengal Proper. By so putting my proposition, I consider that I bring it within an acknowledged exception to be somewhat shadowy rule derived from the supposed pledges of Lord Cornwallis to the class more immediately benefited by the Permanent Settlement. I should add that the considerations which I have urged apply to the limited permanently settled Districts of the North-Western Provinces and of the Madras Presidency.

There are also indications of a remarkable kind that the Lower Provinces of Bengal are fitter than any other part of India for a Succession Duty on personalty. The Certificate Act, little known in some Provinces, and a dead letter in others, is said to be in extensive operation in Bengal. Absolutely trustworthy conclusions cannot be formed till the returns called for in the Financial Department have come in; but I learn from credible authorities that even small debtors avail themselves of the Act, and that even the ryot, indebted for rent to the Zemindar, will not pay unless the alleged successor of his creditor is provided with a certificate. As, under Act XXVII of 1860 and Clause 2 of Schedule B to Act XXVI of 1867, the successor claiming the debt must declare the value of the "debt or other property in respect of which the certificate is granted," and must subsequently "file a statement of all monies recovered or realized by him under such a certificate," there may be said to be already in Bengal a much greater approximation than in any other Province to a system under which the personal property of deceased persons is ascertained for the purpose of taxation.

It is further to be remarked that if there be any part of India in which individual ownership shows clear signs of a tendency to gain upon joint-ownership by families, it is Bengal Proper.

It appears to me, therefore, to be worthy of consideration whether, in respect to a Succession Duty, Bengal Proper should not be treated as an exception to any conclusion arrived at with respect to the rest of India. It is my strong impression that in taxation, as in other matters, we are apt to treat India too much as a homogeneous whole. If ever a beginning is to be made of departure from a policy which everybody admits to have a very imperfect correspondence with facts, it should surely be first risked in the case of Bengal Proper, differing as it does so greatly from its sister Provinces in the character of its population, in its usages, and in its forms of property. The fact that this population amounts to 40 millions is itself a reason for beginning to think of treating Bengal as a substantive whole. If then the plan be followed, as I hope it will be, of transferring to the Local Governments a certain amount of charge, together with fiscal resources adequate to meet it, I can see no reason why leave should not be given to the Council of the Lieutenant Governor to substitute a Succession Duty for any other tax, to the extent to which such duty will serve as an equivalent. The classes most likely to be affected by a Succession Duty are amply represented in the Bengal Legislature.

Minute by His Excellency the Govr.-General of India, which is concurred in by His Excellency Sir W. R. Mansfield,—(dated 13th September, 1867).

I have been satisfied for some time that, with the exception of certain kinds of landed property not assessed to revenue, to which I will hereafter allude, it is not generally expedient to levy a Succession Duty. The assessment on revenue-paying land, though it has of late years borne a much lesser ratio to the probable rental than formerly, is still high, being never less than half the assumed rent at the time of assessment, and in some cases is still higher, except in the permanently settled Provinces of Bengal and Behar. And in addition to this land revenue, the proprietors and occupiers of the soil have, in most Provinces, to pay local cesses which vary from 10 to 16 per cent. It is therefore, in my opinion, quite out of the question, under such circumstances, taxing such lands any further.

No doubt the lands in Bengal and Behar, which have been permanently settled, could pay also a moderate Succession Duty; but I would prefer charging them with local rates for the construction and repair of District Roads, and for educational and other local purposes, by a legal enactment. As regards rent-free lands of all descriptions, I do not think that we ought to tax petty alienations of this kind, under whatever designation they may be known, except where such tenures have not formally been investigated, and then it should be done in each case on that occasion. It is well known that, on this side of India, no property has been so largely reduced, no property has been so largely resumed, as this property, on the grounds that it consisted of alienations of the public revenue, in may cases held under invalid tenures. And in the Presidencies of Madras and Bombay a compromise has been effected with the owners of this kind of property, whereby they have been released from all further demands of the State, on the payment annually of proportions of their income varying from one-eighth to one-fourth and one-half.

Then, again, as a rule, all fiefs and large estates held free of revenue demand, are protected by treaties, patents, or engagements of some kind or the other. It is now under consideration whether such lands can be fairly charged with a Succession Tax. In many cases this will probably be found to be feasible to a moderate extent, but the annual revenue, which will thus accrue, will not be large.

As regards personal property, I am of opinion, with Mr. Maine, that it is out of the question attempting to raise a revenue in this shape under the present circumstances of India.

Minute by the Right Hon'ble W. N. Massey,—(dated 10th September, 1867).

The question of a Succession Duty was fully discussed upon a reference to the Local Governments in 1859, and the arguments for and against it were carefully summed up and reviewed in Mr. John Strachey's Memorandum of 18th October 1865. This paper, together with Mr. Maine's Minute, exhaust the subject, and leave me little to add in support of the conclusion at which I have arrived, that the proposed impost is not available as a measure of Imperial finance.

The well-known fine of Nuzzeranna was and is exacted under Native Rule on appointment to office, on succession to Jagheers, on assignment of revenue, and sometimes in excess of the ordinary land-tax in cases of emergency. Occasional contributions and exactions of this kind are in accordance with the arbitrary and irregular modes of taxation and the instability of tenures in Native States; but the policy of the British Government in assessing the Land Revenue throughout Indian territory subject to the Crown has been founded on settled principles. The land-holders have been assured in the possession of their estates either upon the condition of fixed annual payments in perpetuity, as in Lower Bengal, or of such payments, subject to periodical revision, as in most of the Non-Regulation Provinces. In Madras, and other parts of India where the system of ryotwarree obtains, the occupiers are permanent tenants subject to payments in the nature of rack-rents. Any substantial addition to these payments, either as a Succession Duty, or in any other form, levied exclusively on the land, would be considered a breach of faith. A Succession Tax, which embraced personal as well as real estate, would not be open to this objection in the same degree; but still it would be an addition to the Land Tax for Imperial purposes; and though the distinction is material between a tax levied solely on land, and a tax levied equally upon land and chattels, I doubt whether the distinction would be acknowledged by the Native mind. But the question cannot arise. Mr. Maine has shown with unanswerable force that the social condition of the people of India opposes insuperable obstacles to the assessment of a Succession Duty on personal property. It would be an idle, and, indeed, a dangerous attempt to alter this state of things by legislation. The law must accommodate itself to social customs and habits which will not bend to its purposes. A tax upon the devolution of personal estate in India is the last mode of raising money to which the Government should resort.

Even if it were possible to assess a Succession Duty equally upon all property, it would still be an unfair tax, inasmuch as it would fall almost entirely upon the Natives. Europeans are not Indian land-holders, and the accumulations of their capital are for the most part realized in England. Indian stocks and shares, the dividends of which are paid in England, could not be made liable to the tax; and thus an inequality would arise among Europeans themselves as to their liability to assessment in respect of their Indian property.

Even if the like facilities for ascertaining the value of successions to real and personal estates, which have long existed in England, could at once be created in India, a Succession Duty could not be relied on as a material addition to the public revenue. In 1853, Mr. Gladstone proposed, as a partial substitution for the Income Tax, the extension of the Legacy Duty to successions to personal estates under settlement and to real estate; and he estimated* the consequent addition to this branch of the revenue, at the end of three years, at £2,000,000. But, in fact, at the end of nine years, the total increase was under £1,000,000, the duties on the succession to real estate being less than £600,000. If this was the result in England, where, as a rule, no evasion of the duty is practicable, what would be the result in India, a comparatively poor country, and where, so far as personal property is concerned, every artifice would be practised, and generally practised with success for the evasion of the law?

* Financial Statement, April 18th, 1853.

It is, therefore, I apprehend, established beyond question that a Succession Tax, even if practicable in India, would yield a return wholly incommensurate with the difficulty, vexation, and oppression with which it would be enforced. It only remains to be considered whether the tax could be collected in any partial or modified form, free from the objections which have been stated.

A moderate duty on the succession to lakheraj or *rent-free lands, it is argued on all hands,* would be quite unobjectionable; but the proceeds of such a tax would be inconsiderable. In the Presidency of Madras* for example, it would yield only £500. It is so just, however, that proprietors of lands rent-free should pay something in respect of the estates which they enjoy in security under the protection of British rule, that I should feel disposed to subject lands of this description to a substantial fine on succession, alienation, or grant. This should be reserved as a part of the Imperial revenue; it would be quite inappreciable as a source of local income.

* Sir W. Denison's reply to Mr. Massey's demi-official circular on local taxation, February 1866.

Mr. Maine has referred to Act XXVII of 1860 for the collection of debts on successions. I must reserve my opinion as to the efficiency of this enactment, until the Returns ordered in the Financial Department have been rendered. But Mr. Maine is probably well advised in his anticipation that the operation of the Act is practically confined to those parts of India which have been brought into more immediate contact with European habits and civilization, and especially to Lower Bengal. Natives engaged in commercial transactions with Europeans or foreigners are probably under a sort of compulsion to avail themselves of the Act; but it may be worthy of consideration whether the omission to take out a certificate before collecting a debt due to the estate of a deceased person may not be subjected to a heavy penalty as a breach of a revenue law. With the view to break down the rude practice of community of property prevalent in Hindoo families, as well as for fiscal purposes, a system of registration for the partition of joint ownership of real or personal estate, either on succession or at any other period, might also be framed as an experimental measure. The English Law recognizes tenancy in common, but with so unfavorable an eye that any act of separate ownership by a tenant in common, is held by the courts of equity to convert him into a joint tenant, and to give him absolute and exclusive dominion over his share.

I likewise reserve my opinion at present as to the expediency of transferring the duties levied under Act XXVII of 1860 in Bengal Proper *to local purposes;* but I entirely concur with Mr. Maine in the hope which he has expressed that a well-considered plan of a separate financial administration by the Local Governments may receive the favorable consideration of our colleagues and of the Secretary of State.

Minute by Major General the HON'BLE SIR H. M. DURAND.—(dated 11th September, 1867).

I doubt if any one acquainted with the law and practice of inheritance among Hindoo and Mussulman populations, or British races, or conversant with the social status and habits of the different races and classes of India, would regard as anything but chimerical the levy of a Succession Duty. Such a tax would have almost insurmountable practical difficulties to contend with, if honestly and fairly applied, and it would enjoy but one facility, namely, an extreme facility in creating discontent wherever imposed.

I concur generally with the views expressed in the Minute of the Governor General, and am not at all in favor of attempting to recruit our revenue receipts by recourse to a Succession Duty on either real or personal property.

Nor do I except Bengal Proper on account of the advantages enjoyed by the landowners under the permanent settlement. The fact that so large a share of the rental of the land has by that settlement been left in their possession, appears to impose greater obligations than can be discharged to Bengal Proper by its wealthy zemindars by the occasional incidence of a Succession Tax. Something more than this is advisable, and is a positive duty, both on the part of Government to enact, and of the zemindars to pay. In the end the value of their estates would be largely increased if the system of internal communications in Bengal Proper were made what it ought to be, and not left what it is, about the worst in India.

Minute by the Hon'ble SIR G. U. YULE,—(dated 12th September, 1867).

I am of opinion that a Succession Tax is objectionable as regards some classes of property, while, as regards others, its levy would be altogether impracticable. In the cases to which it might be applied without objection in other ground, its yield would be quite inconsiderable. I need not recapitulate reasons fully stated in Mr. Maine's and other Minutes.

Minute by the Hon'ble G. N. TAYLOR,—(dated 14th September, 1867).

I agree entirely with the Governor General.

For the reasons set forth at length in the foregoing Minutes and in the Memorandum prepared by Mr. Strachey on the opinions received from the various Provinces of India, I am convinced that the general imposition of a Succession Duty on real and personal property would be most inexpedient. Such a tax would be productive of a vast amount of discontent and vexation, without any compensating return in the shape of revenue.

I am disposed, indeed, to go further than His Excellency, and to think that there is no description of property upon which the levy of a Succession Tax would be free from serious objection.

As regards revenue-free, or alienated lands, the experiment has been tried in Bombay, with what precise result I am not in a position to say. This much, however, may, I think, be safely affirmed that, but for the circumstance that the scheme of settlement adopted in Bombay superseded a previous system of resumption and confiscation of Enam tenures, that part of the scheme which was based on a Succession Duty would have been as generally unpopular as I believe it to have proved unprofitable.

From Her Majesty's Secretary of State for India, to His Excellency the Right Hon'ble the Governor General of India in Council,—(No 22, dated 30th November 1867).

I have to acknowledge the receipt of the Minutes transmitted in the Despatch from your Excellency in Council in the Financial (Separate Revenue) Department, dated the 20th of September last, No. 19, in relation to a proposal for the establishment of a Succession Duty throughout India. These papers contain much valuable matter.

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HOME DEPARTMENT.

LEGISLATIVE.

The following Report of a Select Committee was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 31st January 1868 :—

REPORT.

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill for repealing certain enactments which have ceased to be in force or have become unnecessary was referred, have the honour to report that we have considered the Bill and the papers noted in the margin, and have examined the Schedule of enactments which the Bill proposes to repeal.

From Under-Secretary to Government of Bombay, No. 3372, dated 20th November 1867.
From Assistant Secretary to Government of Madras, Legislative Department, dated 21st December 1867.
From Secretary, Board of Revenue, North-Western Provinces, No. 1250, dated 24th December 1867.
Note by Hon'ble Mr. Hobhouse, dated 28th December 1867.
From Secretary, Board of Revenue, North-Western Provinces, No. 15, dated 9th January 1868.
Note by Hon'ble Mr. Hobhouse (undated) respecting the Acts proposed to be repealed.
From Assistant Secretary to Government of India, Public Works Department, No. 96 E, dated 21st January 1868.
Note by Hon'ble A. G. Macpherson, dated 27th January 1868.

Two of these enactments, Acts No. XIX of 1858, and No. XLI of 1858, we have struck out of the list, as we think they will be more fitly repealed by the measure for the consolidation of the stamp-laws, which will probably soon be introduced.

We have also omitted Act No. XXIII of 1859 as being already repealed by Act No. XXV of 1865.

We have omitted Act XIX of 1841 as its repeal might, it is thought, give rise to questions as to the power of the Local Government to abolish taxes upon trades in districts which have been annexed since the Act was passed. We have also, at the desire of the Board of Revenue, North-Western Provinces, saved sections 16, 17 and 18 of Act IX of 1859.

As some of the persons mentioned in the Schedule to Act XVIII of 1848 are still alive, it seems undesirable to repeal that enactment.

Act XX of 1859 has not yet expired, and to repeal it might, we think, be premature.

It seems undesirable to repeal single sections which merely repeal prior enactments. Such sections sometimes serve to interpret the rest of the enactment to which they belong. We have therefore omitted Act VIII of 1856, section 1, and Act VI of 1863, section 2.

We have added words saving Act XXIX of 1837 as to the power to prescribe the language and character to be used in revenue and judicial proceedings, and saving Act XXVIII of 1865 as to estates not completely wound up under its provisions.

2. We think that the following list of Bengal Regulations (for preparing which we are chiefly indebted to our late colleague, the Hon'ble Mr. Justice Hobhouse,) may safely be added to the Schedule :—

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VI of 1793.	A Regulation for extending and defining the powers and duties of the Court of Sudder Dewanny Adawlut, and prescribing rules for receiving and deciding upon appeals from the decisions of the Provincial Courts of Appeal.	Section 3.
IX of 1793.	A Regulation for re-enacting, with alterations and modifications, the Regulations passed by the Governor General in Council on the 3rd December 1790, and subsequent dates, for the apprehension and trial of persons charged with crimes or misdemeanors.	Sections 2, 20, 21, 25, 31, 32, 33, 35, 36, 37, 39, 60, 63, 71, 72, 73 and 79.

ATION.	TITLE OF REGULATION.	EXTENT OF REPEAL.
XV of 1793.	A Regulation for fixing the rates of interest on past and future loans.	So much as is not repealed.
XXVIII of 1793.	A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and the Civil Covenanted Servants of the Company and their Military Officers) residing at a greater distance from Calcutta than ten miles, unless they render themselves amenable to the Courts of Dewanny Adawlut in Civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section VII, Regulation III, 1793, and for enabling British subjects to recover any demands, recoverable under the Regulation, which they may have upon such persons.	The whole.
XXXI of 1793.	A Regulation for re-enacting, with modifications and amendments, the rules passed on the 23rd July 1787, and subsequent dates, for the conduct of the Commercial Residents and Agents, and all persons employed or concerned in the provision of the Company's investment.	The whole.
XXXV of 1793.	A Regulation for re-enacting, with amendments, the Rules passed on the 20th June, 24th October and 31st November 1792, and subsequent dates, for the reform of the gold and silver coin in Bengal, Behar and Orissa; and for prohibiting the currency of any gold or silver coin in those Provinces, but the nineteenth sun Sicca Rupees, and the nineteenth sun gold mohur, and their respective Divisions and Sub-divisions into halves and quarters; and for preventing the counterfeiting, defacing, or debasing of the coin.	So much as is not repealed.
XXXVIII of 1793.	A Regulation for re-enacting, with modifications, such part of the Rule passed on the 27th June 1787, as prohibits Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue, lending money to zemindars, independent talookdars, or other actual proprietors of land, or dependant talookdars, or farmers of land holding farms immediately of Government, or the under farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for re-enacting, with alterations, the existing Rules prohibiting Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings, for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5 and 6.
XLVII of 1793.	A Regulation for providing for differences of opinion between the Judges of the Provincial Courts of Appeal and Courts of Circuit, and prescribing Rules regarding other matters connected with their official situations.	The whole.
II of 1794.	A Regulation for postponing the operation of Section LXI, Regulation VIII. 1793, in the Zillah of Boglepore, to the end of Kartic 1201 Bengal era.	The whole.
V of 1794.	A Regulation for restricting the Sudder Dewanny Adawlut, and the Provincial Courts of Appeal, from admitting appeals from decisions passed by any of the Courts of Dewanny Adawlut heretofore denominated Courts of Mofussil Dewanny Adawlut, between the 6th April 1781 and the 1st May 1793, that were declared to be final by the Regulations for the administration of justice which existed during that period.	The whole.
VI of 1794.	A Regulation for postponing to the 10th April 1795 the operation of such parts of Sections XVIII, XIX, XX and XXIII, Regulation XXXV. 1793, as regard the silver coin.	The whole.
VIII of 1794.	A Regulation for extending and defining the powers given by Section VI, Regulation XIII. 1793, to the Registers of the Zillah and City Courts to try and decide causes referred to them by the Judges of their respective Courts, and for empowering the Zillah and City Courts in certain cases to refer rent and revenue accounts to the Collectors for report.	The whole.
IV of 1795.	A Regulation for prohibiting the collection of internal duties in the Province of Benares.	The whole.

NO. OF REGULATION.	TITLE OF REGULATION.	EXTENT OF REPEAL.
VII of 1795.	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying Civil suits, in the first instance, at the city of Benares, and at Mirzapore, Ghazeepore, and Jaunpore, in the Province of Benares and for defining the jurisdiction and powers of those Courts.	Section 8.
X of 1795.	A Regulation for empowering the Sudder Dewanny Adawlut to receive and decide upon appeals from decisions of the Provincial Court of appeal established in the Province of Benares; and for defining the jurisdiction, powers, and authorities of the Sudder Dewanny Adawlut in that Province.	Section 10.
XVI of 1795.	A Regulation for the apprehension and trial of persons charged with crimes or misdemeanors in the Province of Benares; for enabling one of the Judges, in his capacity of Judge of the Provincial Court of Appeal, to transact certain parts of the business of that Court, whilst the other two Judges, as Judges of circuit, are making the circuits; and for providing against the absence or indisposition of any of the Judges or their Law Officers, and against vacancies in the judicial or law appointments.	So much as is not repealed.
XVII of 1795.	A Regulation for the establishment of an efficient Police in the Province of Benares.	So much as is not repealed.
XXII of 1795.	A Regulation for preserving the record of the principal rules regarding the administration of justice and the Police in the Province of Benares, passed between the year 1781 and the period of the abolition of the office of Resident in 1795; and for determining what part of those rules are to be considered still in force; and for transferring the causes depending in the Courts of judicature abolished on this date to the Courts established in lieu of them.	The whole.
XXIV of 1795.	A Regulation for extending to the Province of Benares, Regulation XXVIII. 1793, entitled "A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and civil covenanted servants of the Company, and their Military Officers) residing at a greater distance from Calcutta than ten miles, unless they render themselves amenable to the Courts of Dewanny Adawlut, in civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section VII, Regulation III. 1793, and for enabling British subjects to recover any demands recoverable under the Regulations which they may have upon such persons."	The whole.
XXV of 1795.	A Regulation for extending to the Province of Benares, Regulation XLVII. 1793, entitled "A Regulation for providing for differences of opinion between the Judges of the Provincial Courts of Appeal and Courts of Circuit, and prescribing rules regarding other matters connected with their official situations."	The whole.
XXIX of 1795.	A Regulation for extending to the Province of Benares, Regulation XX. 1793, entitled "A Regulation for empowering the Zillah and City Courts, the Provincial Courts of appeal, and the Sudder Dewanny Adawlut, and the Nizamut Adawlut, to propose Regulations regarding matters coming within their cognizance."	The whole.
XXXIII of 1795.	A Regulation for enacting into a Regulation the Rules passed relative to the cultivation and manufacture of Indigo, on behalf of, or by natural-born British subjects, and other Europeans, having the permission of Government to reside in the Province of Benares.	The whole.
XXXVI of 1795.	A Regulation for repealing Section VII, Regulation VIII. 1794, and empowering the Judges of the Zillah and City Courts to hear appeals from decisions which may be passed by their Registers under that Regulation, and rendering final the decisions of the Judges in all such appeals where the suit may be for money or personal property; for making final the decrees of the Judges of the Zillah and City Courts, in appeals from decisions passed by the Native Commissioners appointed under Regulation XL. 1793; for rendering Serberakars, or Managers of joint undivided estates, eligible to the office of Commissioner for hearing and deciding suits under Regulation XL. 1793; for providing against the loss or miscarriage of the proceedings in trials referred by the Judges of Circuit to the Nizamut Adawlut, or the sentences or orders of that Court on such trials; and for establishing another Court of Dewanny Adawlut, in the districts now comprised in the Zillah of Burdwan.	So much as is not repealed.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XXXVIII of 1795.	A Regulation for prescribing the payment of certain fees on the institution and trial of suits in the Courts of Civil Judicature, and on petitions presented to those Courts, and on the institution of suits before the Munsiffs, under clause sixth, Section V, Regulation XL. 1793; and for the appropriation of the fees so collected.	The whole.
XLVIII of 1795.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice, or the collection of the public revenue, in the Province of Benares, from lending money to Talookdars, Zemindars, Putteedars, or other actual proprietors of land, or to farmers of land holding farms immediately of Government, or the Under-farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for prohibiting in the said Province, Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings for carrying on manufactures, or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5, 6.
LIX of 1795.	A Regulation for further postponing to the 10th April, 1796, the operation of such parts of Sections XVIII, XIX, XX, and XXIII, Regulation XXXV. 1793, as regard the silver coin.	The whole.
LX of 1795.	A Regulation for extending to the Province of Benares, Regulation XXXVIII. 1795, entitled "A Regulation for prescribing the payment of certain fees on the institution and trial of suits in the Courts of Civil Judicature, and on petitions presented to those Courts, and on the institution of suits before the Munsiffs, under clause sixth, Section V, Regulation XL. 1793."	The whole.
LXI of 1795.	A Regulation for determining what Sicca Rupees of the nineteenth sun shall be considered as of standard weight in payments, in the Provinces of Bengal, Behar and Orissa.	The whole.
LXII of 1795.	A Regulation for withdrawing the Mint established at Moorshedabad under Regulation XXXV. 1793.	The whole.
IV of 1796.	A Regulation to provide for the occasional absence of the Zillah and City Judges and Magistrates, in the Provinces of Bengal, Behar, Orissa, and Benares, from their respective Stations; and prescribing the duties to be performed by the Registers of the Courts and the Assistants, on such occasions, as well as in the discharge of their official functions.	Sections 5 and 6.
VII of 1796.	A Regulation for repealing such part of Regulations VIII and X. 1793, as excludes the proprietors of land from the management of their estates on grounds of contumacy or profligacy of character.	The whole.
X of 1796.	A Regulation for the guidance of the Courts of Justice in cases of a difference of opinion on the meaning and construction of the Regulations.	The whole.
III of 1797.	A Regulation for constituting one Court of Circuit to expedite the gaol deliveries of the Zillahs and Cities within the several divisions of the Courts of Circuits for Calcutta, Dacca, Patna, Moorshedabad and Benares, instead of two Courts, as provided by Regulation VII. 1794, and Regulation XVI. 1795.	The whole.
VIII of 1797.	A Regulation for rendering prosecutions instituted for the recovery of losses sustained by theft and robbery in the Province of Benares, cognizable in the Courts of Civil Judicature; and for ascertaining the responsibility in such cases of Tehseeldars of places held Khanm in the said Province; and for transferring the nomination of the Pleaders for Government in the several Courts of Judicature, from the Sudder Dewanny Adawlut to the Governor General in Council.	So much as is not repealed
XI of 1797.	A Regulation for amending the form of Bond to be executed by British subjects or others not amenable to the Zillah and City Civil Courts, on their instituting Suits in such Courts; and for prescribing a form of Bond to be executed by the sureties of defendants in the above Courts.	The whole.
III of 1799.	A Regulation for postponing to the end of the Bengal year 1204, or to the 10th of April, 1798, the operation of Section XX, Regulation XXXV. 1793, within the Zillah of Sylhet.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
II of 1801.	A Regulation for the more speedy and effectual administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut.	Sections 2, 3, 4, 6, 11, 13, 16, 17, 18 and 19.
IX of 1801.	A Regulation to limit the operation of Section XV, Regulation VII. 1799, upon persons employed in the Salt manufacture, or in the provision of the Company's Investment, and to explain and amend Section II, Regulation XI. 1796, with respect to persons so employed, and others charged with resistance of process under that Regulation.	So much as is not repealed.
IV of 1802.	A Regulation to constitute an occasional Second Court of Appeal for the Division of Dacca.	The whole.
I of 1803.	A Regulation for forming into a regular Code all Regulations which may be enacted for the internal government of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
VI of 1803.	A Regulation for the guidance of the Magistrates of the several Zillahs in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, in apprehending persons charged with crimes, or offences, and bringing them to trial.	So much as is not repealed.
VII of 1803.	A Regulation for the establishment of a Court of Circuit for the trial of persons charged with crimes, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	So much as is not repealed.
IX of 1803.	A Regulation for empowering the Judges of the Zillah Courts, the Magistrates, the Judges of the Provincial Court of Appeal, and the Judges of the Court of Circuit, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, to propose Regulations regarding matters coming within their cognizance, respectively.	The whole.
XII of 1803.	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 6, 7, 8, 9, 10, 15, 17, 18, 20 and 21.
XV of 1803.	A Regulation for providing for differences of opinion between the Judges of the Provincial Court of Appeal and the Court of Circuit, established in Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and prescribing rules regarding other matters connected with their official situation.	The whole.
XVIII of 1803.	A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and the Civil Covenanted Servants of the Company, and their Military Officers) from residing in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, without the permission of the Governor General in Council, and without rendering themselves amenable to the Courts of Adawlut in Civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section IV, Regulation II. 1803; and for enabling British subjects to recover any demands recoverable under the Regulations which they may have upon such persons.	The whole.
XIX of 1803.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, from lending money to Zemindars, independent Talookdars, or other Proprietors of land, or dependent Talookdars or farmers of land holding farms immediately of Government, or the Under-Farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for prohibiting Europeans, of any description, holding possession of lands that may be mortgaged to them, or purchasing or renting lands in the said Provinces for erecting houses or buildings for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5, 6.
XXII of 1803.	A Regulation for the guidance of the Courts of Justice established in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, in cases of difference of opinion on the meaning and construction of the Regulations.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XXXIV of 1803.	A Regulation for determining the rate of interest on money in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 2, 4 and 11.
XXXV of 1803.	A Regulation for the establishment of an efficient system of Police in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 4, 5, 6, 22 and 23.
XXXVII of 1803.	A Regulation for prescribing Rules respecting the provision of the Honourable the English East India Company's investment, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
XLV of 1803.	A Regulation for the reform of the gold, silver and copper coin of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
LI of 1803.	A Regulation for empowering the Court of Circuit established in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and the Nizamut Adawlut, to take cognizance of all depending criminal cases, the trial of which had been commenced previous to the period when the Regulations passed on the 24th of March, 1803, for the trial of crimes and offences committed in the said Provinces, were directed to take effect.	The whole.
II of 1804.	A Regulation for altering the periods of the half-yearly Gaol deliveries in the Divisions of Calcutta, Moorshedabad, Patna, and Benares; and for providing a quarterly Gaol delivery in the Zillahs of the Twenty-Four Pergunnahs, Dacca, Jelalpore, and Moorshedabad.	The whole.
IV of 1804.	A Regulation for the administration of justice in criminal cases in the Zillah of Cuttack.	The whole.
VI of 1804.	A Regulation for rescinding Regulation XXXIX. 1803; for establishing Rules for levying a duty on the importation and exportation of Salt in the Provinces ceded to the Honourable Company by the Nawaub Vizier, in the conquered Provinces in the Doab and on the right bank of the Jumna, and in the Province of Benares; for reducing the rate of duty established by Clause sixth, Section IV, Regulation VI. 1801, on the importation of Salumba and Balumba Salt into the Province of Benares; and for withdrawing the prohibition contained in Section VI of that Regulation on the manufacture of Salt within the Province of Benares.	So much as is not repealed
VII of 1804.	A Regulation for determining the rates of duty to be levied, under Sections IV and VII, Regulation VI. 1804, on the importation and exportation of Salt in the Provinces ceded to the Honourable Company by the Nawaub Vizier, and in the conquered Provinces situated within the Doab and the right bank of the River Jumna.	The whole.
VIII of 1804.	A Regulation for transferring the Zillahs of Allahabad and Goruckpore from the Division of the Provincial Court of Appeal and the Court of Circuit for the Division of the Provinces ceded to the Honourable the English East India Company by the Nawaub Vizier; and for annexing those Zillahs to the Division of the Provincial Court of Appeal and the Court of Circuit for the Division of Benares.	The whole.
I of 1805.	A Regulation for empowering the Court of Sudder Dewanny Adawlut to hear and determine appeals from the decisions of the Courts of Civil Justice established under the authority of the British Government at Chandernagore and Chinsurah.	The whole.
II of 1805.	A Regulation to explain the existing limitations of time for the cognizance of suits in the Civil Courts of Justice; to provide further limitations with respect to certain suits, regular and summary; and to make other provisions relative to the admission and trial of original suits, and of appeals.	So much as is not repealed.
IV of 1805.	A Regulation for extending to the Province of Benares Regulation XXXI. 1793, entitled "A Regulation for re-enacting, with modifications and amendments, the Rules passed on the 23rd of July, 1787, and subsequent dates, for the conduct of the Commercial Residents and Agents, and all persons employed or concerned in the provision of the Company's investment," and also for exempting from duty all goods and articles provided in the Province of Benares, on account of the investment of the Honourable East India Company.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
V of 1805.	A Regulation for forming the Settlement of the Land Revenue of the Provinces ceded to the Honourable the English East India Company by the Nawaub Vizier, for the years 1213, 1214, and 1215, of the Fussily Era.	The whole.
VII of 1805.	A Regulation for empowering the Governor General in Council to grant a temporary exemption to Covenanted Civil Servants of the Company, holding certain offices, from the obligations of that part of the oath prescribed to be taken by certain descriptions of public officers, which prohibits their being concerned in commercial transactions.	The whole.
VIII of 1805.	A Regulation for extending to the conquered Provinces situated within the Doab and on the right bank of the River Jumna, and to the territory ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, as have not been already extended to those territories, and for revising and amending certain parts of the said Laws and Regulations.	Section 2, section 3, clause 2, section 4, section 6, clause 2.
XI of 1805.	A Regulation for extending to the conquered Provinces situated within the Doab and on the right bank of the River Jumna, and to the territories ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, Regulation XLV. 1803, entitled "A Regulation for the reform of the gold, silver, and copper coin, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company:" also for providing for the appointment of Native officers of Government employed in the Mint established at Furruckabad, under Regulation XLV. 1803; and for extending to such Native Officers such parts of Regulation V. 1804, as provide for the appointment and removal of the Native officers of Government in certain Departments.	The whole.
XVI of 1805.	A Regulation for extending the jurisdiction of the Court of Circuit for the Division of Calcutta, and of the Court of Nizamut Adawlut, over the Settlements of Chandernagore and Chinsurah, in certain cases, and for defining the powers and duties of the Superintendent of Chandernagore and Commissioner of Chinsurah, in his capacity of Magistrate for those Settlements.	The whole.
XVIII of 1805.	A Regulation for the appointment of a Magistrate of the Jungle Mehals, in Zillahs Beerbhoom, Burdwan, and Midnapore; and for declaring and extending the Rules prescribed for Zemindars and Managers of Zemindarees intrusted with the Police in those Mehals.	So much as is not repealed.
I of 1806.	A Regulation for abolishing the jurisdiction of Zillah Moorshedabad and annexing the Mehals composing it to the jurisdictions of the City of Moorshedabad and Zillah Beerbhoom; for altering the jurisdiction of the Courts of Circuit and Provincial Courts of Appeal of the Divisions of Calcutta and Moorshedabad; for fixing the order of holding the half yearly Gaol Deliveries in those Divisions, and in the Divisions of Benares and Bareilly; for rescinding such parts of the existing Regulations as restrict the senior Judges of the Courts of Circuit from proceeding upon the Circuit in their respective Divisions; and for extending the authority of the Courts of Nizamut Adawlut and Sudder Dewanny Adawlut in certain cases.	The whole.
III of 1806.	A Regulation for defining the weight and standard of the silver coin, established in the ceded and conquered Provinces by Regulation XLV. 1803, and Regulation XI. 1805, and the weight of the copper coin established in the said Provinces by the Regulations abovementioned; also for fixing a table of rates for regulating the receipt and payment of Rupees of different descriptions during the periods prescribed by Regulation XLV. 1803, for the receipt and payment of Rupees not being the Rupees declared by that Regulation, and by Regulation XI. 1805, to be the established and legal silver coin within the ceded and conquered Provinces.	The whole.
IV of 1807.	A Regulation for determining the rates at which Rupees of sorts shall be received and issued in the ceded and conquered Provinces, during the existence of the depending settlement of the Land Revenue in those Provinces.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
X of 1807.	A Regulation for the conclusion of the ensuing settlement in the ceded and conquered Provinces.	The whole.
XI of 1807.	A Regulation for vesting the control of the Customs, with certain exceptions, in the Board of Commissioners appointed under Regulation X. 1807.	The whole.
XII of 1807.	A Regulation for the appointment of Ameens of Police in the Provinces of Bengal, Behar, and Orissa, and for defining the duties to be performed by them; also for obtaining a complete Register of Guards and Watchmen employed by Landholders, Farmers, and others, and declaring the responsibility of their employers for the conduct of such servants in certain cases.	So much as is not repealed.
XIII of 1807.	A Regulation for modifying certain parts of Regulation XXXV. 1793, Regulation XLV. 1803, and Regulation XII. 1805, relative to engagements for Rupees or Gold Mohurs, not being of the established coinage.	The whole.
XIV of 1807.	A Regulation for amending the system of Police established in the Province of Benares and in the ceded and conquered Provinces within the Divisions of Bareilly and Benares; also for extending to those Provinces the provisions contained in Regulation XII. 1807, for the appointment of Ameens of Police.	Sections 2, 3 and 18.
XV of 1807.	A Regulation for modifying the constitution of the Courts of Sudder Dewanny Adawlut and Nizamut Adawlut, so far as relates to the appointment of the Judges of those Courts.	So much as is not repealed.
VI of 1808.	A Regulation for the settlement of the Revenues of the zillah of Cuttack.	So much as is not repealed.
X of 1808.	A Regulation for the appointment of a Superintendent of Police, and for defining his jurisdiction and authority.	The whole.
I of 1809.	A Regulation for rendering permanent the Board of Commissioners in the Upper Provinces, and for investing that Board with certain powers in the Province of Benares.	The whole.
II of 1809.	A Regulation for enabling the Commander-in-Chief to delegate the power of appointing General Courts-Martial on Native Officers and Soldiers of detachments from the Bengal army serving beyond sea, and for determining the number of Officers necessary for the formation of such Courts Martial.	The whole.
IX of 1809.	A Regulation for empowering the Calcutta Provincial Court to receive appeals from the decisions of the Commissioner at Chinsurah and Superintendent of Chandernagore in certain cases, and to make further provision for the administration of Civil Justice at those settlements.	The whole.
X of 1809.	A Regulation for the establishment of a copper coinage in the Province of Benares.	The whole.
IV of 1810.	A Regulation for abolishing the office of Commissioner in Cuttack.	So much as is not repealed.
VIII of 1810.	A Regulation for the appointment of Superintendents of Police in the Divisions of Patna, Benares and Bareilly.	The whole.
XII of 1810.	A Regulation for modifying the rules contained in Section II. Regulation VII. 1809, and Section VI, Regulation X. 1809.	So much as is not repealed.
III of 1811.	A Regulation for the conduct of the trade of Foreign nations with the Ports and Settlements of the British nation in the East Indies; and for defining the duties to which such trade shall be subject, at such of the said Ports and Settlements as are immediately dependent on the Presidency of Fort William.	So much as is not repealed.
VI of 1811.	A Regulation for rescinding such parts of Regulation XXVII. 1793, as declare the holders of Lakheraj and Malguzarry lands entitled to a compensation on account of the abolition of the sayer.	The whole.
X of 1811.	A Regulation for preventing the importation of slaves from foreign countries, and the sale of such slaves in the territories immediately dependent on the Presidency of Fort William.	The whole.
XII of 1811.	A Regulation for augmenting the number of Judges of the Courts of Sudder Dewanny Adawlut, according as may from time to time appear necessary for the despatch of the business of those Courts.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
I of 1812.	A Regulation for modifying certain parts of Regulation IX. 1810; for imposing a duty on horses imported by sea, with an exception to horses imported from Europe; and for prohibiting the exportation of woollens from Bengal to China.	The whole.
VII of 1812.	A Regulation for rescinding Regulations XV. 1810, and IV. 1811.	The whole.
XIV of 1812.	A Regulation for modifying, in certain cases, the Rule contained in Section II, Regulation V, 1812, regarding the grant of leases by the Proprietors of lands in the ceded and conquered Provinces to their tenants.	Sections 2 and 3.
XV of 1812.	A Regulation for extending to the ceded and conquered Provinces, and to the Province of Benares, certain parts of Regulation I. 1811, and for rescinding Regulation II. 1810.	The whole Regulation, except so far as it extends Regulation I. 1811. section 10.
XVI of 1812.	A Regulation for authorizing the Judge of the Dewanny Adawlut of the Zillah of the Twenty-four Pergunnahs to execute judgments passed by the Court of Requests for the town of Calcutta.	The whole.
XXI of 1812.	A Regulation for rescinding certain parts of Regulation I. 1811.	The whole.
VII of 1813.	A Regulation for extending to the ceded and conquered Provinces the provisions contained in Regulation III. 1801, and in Section XIII. Regulation VIII. 1794; and for rescinding parts of Sections XI and XV, Regulation I. 1803.	The whole.
XII of 1813.	A Regulation for modifying some of the provisions in the Regulations before enacted for the collection of the Government customs and town duties.	The whole.
XIV of 1813.	A Regulation for abolishing the duties before established on the importation of horses by sea, or through the district of Cuttack.	The whole.
XV of 1813.	A Regulation for the general abolition of the office of Dewaun to the Collectors of the land revenue in the Provinces immediately dependent on the Presidency of Fort William.	The whole.
IV of 1814.	A Regulation for repealing Regulation VIII. 1812.	The whole.
VII of 1814.	A Regulation for modifying a part of the provisions contained in Regulation X. 1809, respecting the copper coinage of the Province of Benares.	The whole.
X of 1814.	A Regulation for explaining so much of Regulation I. 1814, as relates to engagements contracted between Government and individuals.	The whole.
XIII of 1814.	A Regulation for the abolition of the Office of Cutwal in the Cities of Dacca, Patna and Moorshedabad.	The whole.
XX of 1814.	A Regulation for rescinding the Regulations in force relative to the College of Fort William.	The whole.
XXV of 1814.	A Regulation for modifying the constitution and jurisdiction of the Sudder Dewanny Adawlut and of the Provincial Courts, for expediting the trial of civil causes in those Courts, and for defining more fully the powers of single Judges holding the sittings of those courts, or of the Nizamut Adawlut and Courts of Circuit.	The whole.
III of 1815.	A Regulation for continuing the existing Settlement of the district of Cuttack, the Pergunnah of Puttaspore, and its dependencies, until the expiration of the year 1223, Umlee.	The whole.
IV of 1815.	A Regulation for modifying some of the provisions at present in force, for the collection of customs on certain articles of commerce in the territories immediately dependent on the Presidency of Fort William.	So much as is not repealed.
II of 1816.	A Regulation for re-establishing the office of Canoongoe in that portion of the Province of Behar which forms the districts of Shahabad, Tirhoot, Sarun, and Behar.	The whole.
III of 1816.	A Regulation for rescinding Regulation XII. 1808.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
IV of 1816.	A Regulation for allowing prisoners confined under process of the Civil Courts to deliver petitions upon unstamped paper in certain cases, and to make further provision for the treatment of prisoners in the Civil Jails.	So much as is not repealed.
VI of 1816.	A Regulation for extending for a further period of three years the existing Settlement of Cuttack, Pergunnah Puttaspore, and its dependencies, in all cases in which the Settlement may have been concluded with Zemindars or actual proprietors of the land.	The whole.
XII of 1816.	A Regulation for the establishment of a Custom House at Cox's Bazar, for the collection of Government Customs.	The whole.
XIV of 1816.	A Regulation to provide more effectually for the management of the public jails, and to enable the Magistrates to maintain good order and discipline in those jails; as well as among the prisoners employed on the public roads, or other public works;—Also to place the jail at Alipore, in the vicinity of Calcutta, under the inspection and control of the Court of Nizamut Adawlut; and to provide for the transportation of convicts to the Island of Mauritius or its immediate Dependencies.	Sections 2, 3, 11, 12, 13 and 14.
XVI of 1816.	A Regulation for extending for a further period of five years the existing Settlement in the Provinces ceded by the Nawaub Vizier to the British Government, in all cases in which the Settlement may have been concluded with the actual proprietors of the land.	The whole.
XVIII of 1816.	A Regulation for annexing to the Zillah of Allahabad the Pergunnah of Handya, formerly composing a part of the territories of His Excellency the Nawaub Vizier.	Sections 3 and 4.
XXI of 1816.	A Regulation for modifying Section XLIII. Regulation XLV. 1803, which prescribes a specified weight for the copper pice to be coined at the Mint of Furruckabad.	The whole.
II of 1817.	A Regulation for re-establishing the office of Canoongoe in those portions of the districts of Ramghur, Bhaugulpore, and Purneah, which are comprised in the Province of Behar.	The whole.
IV of 1817.	A Regulation for annexing to the Zillah of Scharunpore the tract of country called Deyra Doon, formerly composing a part of the territories of the Rajah of Nepaul.	The whole.
V of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	Sections 3 and 4
IX of 1817.	A Regulation for rescinding Regulation V. 1815.	The whole.
XIV of 1817.	A Regulation for amending certain parts of Regulation II. 1812.	The whole.
XXV of 1817.	A Regulation for fixing the weight of the pice struck at the Calcutta Mint, and for giving general circulation to pice struck at any of the Mints subordinate to this Presidency.	The whole.
XXVI of 1817.	A Regulation for authorizing the circulation of Furruckabad Rupees, coined in either of the Mints of Calcutta, Furruckabad, or Benares, or at any other Mint established by order of the Governor General in Council.	The whole.
II of 1818.	A Regulation for annexing to the Zillah of Bundlecund the Elakeh of Khundeh, appertaining to the Pergunnah of Mahoba, together with certain villages belonging to the Pergunnah of Choorkee, on the right bank of the Jumna, formerly composing a part of the territories of Nana Govind Row.	Sections 3 and 4.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
V of 1818.	A Regulation for the appointment of a Commissioner to be vested with special powers in the administration of civil affairs in Zillah Cuttack.	The whole.
IX of 1818.	A Regulation for extending for a further period of five years the existing settlement in the conquered Provinces lying on the right and left banks of the River Jumna, with the exception of the Southern Division of the District of Scharunpore, and in the territories ceded to the British Government by his Highness the Peishwah in Bundlecund, in all cases in which the settlement may have been concluded with the actual proprietors of the land.	The whole.
XIII of 1818.	A Regulation for extending for a further period of three years the existing Settlement of Cuttack, Pergunnah Puttaspore and its dependencies, in all cases in which the settlement may have been concluded with Zemindars or actual proprietors of land.	The whole.
XI of 1819.	A Regulation for discontinuing the coinage of the Benares Rupee; for declaring the Furruckabad Rupee the legal currency of the Province of Benares; for altering the standard of the Furruckabad Rupee, and for defining the rate at which that Rupee is to be received within the Province of Benares.	The whole.
V of 1820.	A Regulation for imposing a general custom duty on Tobacco.	So much as is not repealed.
VI of 1820.	A Regulation for rescinding Sections XLVI, XLVII and XLVIII, Regulation XLV. 1803.	The whole.
I of 1821.	A Regulation for the appointment of a special Commission in the ceded and conquered Provinces, for the investigation and decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale, or lost through private transfers effected by undue influence; and for the correction of the errors or omissions of the proceedings adopted by the Revenue officers in regard to the record and recognition of proprietary rights, and the ascertainment of the tenures, interests and privileges of the agricultural community.	The whole.
V of 1821.	A Regulation for settling the rates at which Benares and Furruckabad Rupees shall be received in payment of the Revenue of Malguzars, whose engagements are expressed in Gohurshahee or Trisoolee Rupees.	The whole.
V of 1822.	A Regulation for amending certain provisions of Regulation IX. 1808.	The whole.
I of 1823.	A Regulation to amend certain parts of Regulation I. 1821.	The whole.
V of 1823.	A Regulation for giving currency throughout the Provinces dependent on the Presidency of Fort William, to Rowannahs issued by the officers in charge of the Dehlee Territory, for reducing the transit duty chargeable on piece goods, the manufacture of the British Territories, from seven and a half to two and a half per cent., and for making certain other alterations in the Rules applicable to the collection of customs.	So much as is not repealed.
I of 1824.	A Regulation for enabling the Officers of Government to obtain, at a fair valuation, land or other immoveable property required for roads, canals, or other public purposes; and for declaring in what manner the claims of the Zemindars, and of the Officers in the Salt Department, are to be adjusted in certain districts, where lands are required for the purposes of Salt manufacture.	The whole.
II of 1824.	A Regulation for abolishing the Furruckabad Mint, and for modifying some of the Rules in force relative to the Furruckabad Rupee.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
IX of 1824.	A Regulation to extend, with certain exceptions and conditions, the existing settlement in the conquered Provinces and in Bundlecund for a further period of five years.	The whole, except section 4.
V of 1825.	A Regulation for removing certain doubts as to the legality of an union of the powers of Judge and Collector in the same individual.	The whole.
X of 1825.	A Regulation more distinctly to define the meaning and intent of the provisions contained in Regulations XXXI of 1793, and XXXVII of 1803, which prescribe Rules for the conduct of commercial Residents carrying on trade for themselves.	The whole.
XVIII of 1825.	A Regulation for annexing the Settlement of Chinsurah, and other territories ceded to the British Government by the Government of the Netherlands, to the Zillah and city jurisdictions most contiguous thereto; and to provide for the administration of the said Territories.	Sections 4, 5, 8, 9, 10.
II of 1826.	A Regulation to extend, with certain exceptions and conditions, the existing settlement in the Provinces ceded by the Nawaub Vizier to the British Government, for a further period of five years.	The whole.
IV of 1826.	A Regulation for expediting the Proceedings of the Mofussil and Sudder Special Commissions, acting under the provisions of Regulation I. 1821.	The whole.
V of 1826.	A Regulation for annexing to the Zillah of Agra the Pergunnah of Goberdhun.	Section 2, excepting the first twelve words, and sections 3, 4 and 5.
VI of 1826.	A Regulation for constituting the jurisdiction of the Joint Magistrate, stationed at Futtehpore, a distinct Zillah.	Section 2, clause 2.
VII of 1826.	A Regulation for transferring the control of the Benares Mint from the Board of Revenue in the Central Provinces to the Local Committee.	The whole.
II of 1828.	A Regulation for rescinding parts of Regulation I. 1799.	The whole.
III of 1829.	A Regulation for abolishing certain official designations amongst the Judges of the Courts of Sudder Dewanny and Nizamut Adawlut, and of the Provincial Courts; for amending the rules at present in force, which require the Judges of the Courts of Sudder Dewanny and Nizamut Adawlut, or other public officers, to take the prescribed oaths of office before the Governor General in Council; for providing for the decision of Civil suits and appeals in the Provincial Courts, in certain cases; for amending Regulation VIII. 1825, and for discontinuing the offices of Hindoo and Mahomedan Law Officer in the Provincial Courts.	Sections 2, 3, 4 and 5.
V of 1829.	A Regulation for rescinding part of Regulation X. 1817, and parts of Regulation XXI. 1825.	Section 2 and section 3, clause 1.
IX of 1829.	A Regulation for rescinding some of the Rules of Regulation XXXI. 1793, and the corresponding Rules for Benares and the ceded Provinces, and for placing the Commercial Agents of the East India Company on the same footing towards Natives of the country as other persons.	The whole.
XIII of 1829.	A Regulation for abolishing the office of Superintendent and Remembrancer of Legal Affairs.	So much as is not repealed.
XVIII of 1829.	A Regulation to rescind Section III, Regulation IV. 1829, and to make further modifications in the provisions of Regulation I. 1821, and Regulation I. 1829.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
I of 1830.	A Regulation for rescinding certain provisions of Regulation I of 1829, in regard to the administration of Civil Justice in Zillah Midnapore.	The whole.
V of 1830.	A Regulation for amending the provisions of Regulation VI. 1823, and for providing more effectually for enforcing the execution of contracts relating to the cultivation and delivery of indigo plant.	Section 2.
I of 1831.	A Regulation for rescinding Clause second Section III, Regulation XVI. 1825.	The whole.
II of 1831.	A Regulation to remove doubts regarding the legality of certain Criminal trials.	The whole.
VII of 1831.	A Regulation for enabling the Governor General in Council to afford relief to the Commissioners of Circuit, by vesting the Zillah and City Judges, not being Magistrates, with powers to hold monthly gaol deliveries within their respective jurisdictions (whenever that measure may be deemed advisable), and for defining the powers and duties of the Judges, or other Officers, not being in charge of the office of Commissioner, who may be appointed to hold any gaol delivery while so employed.	So much as is not repealed.
IX of 1831.	A Regulation for the more speedy and efficient administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut.	So much as is not repealed.
II of 1832.	A Regulation for the better administration of Criminal Justice and the Police in certain cases.	So much as is not repealed.
III of 1832.	A Regulation for extending the provisions of Regulation X. 1811.	So much as is not repealed.
VII of 1832.	A Regulation for modifying certain of the provisions of Regulation V. 1831, and for providing supplementary Rules to that enactment.	All but sections 8 and 9.
VIII of 1832.	A Regulation for rescinding Regulation XIV. 1814.	Sections 2 and 4.
II of 1833.	A Regulation for empowering the Governor General in Council to abolish the Provincial Courts of Appeal.	The whole.
V of 1833.	A Regulation for forming the jurisdiction of the City of Dacca and the Zillah of Dacca Jelalpore into one district.	Sections 2 and 4.
VII of 1833.	A Regulation for altering the weight of the new Furruckabad Rupee, and for assimilating it to the legal Currency of the Madras and Bombay Presidencies; for adjusting the weight of the Calcutta sicca Rupee, and for fixing a standard unit of weight for India.	The whole.
I of 1834.	A Regulation for limiting and defining the boundary within which the Calcutta town duties are leviable.	The whole.

3. As the Legislative Council of Madras is about to pass an Act repealing the obsolete Regulations of that Presidency, we have struck out from the Schedule the five Madras Regulations which it contained.

4. We also think that the following Acts may be added to the Schedule. Many of them, it will be seen, refer to the Presidency of Fort St. George, and in preparing the list we have been much assisted by a Note drawn up by Mr. J. D. Mayne, the Assistant Secretary to the Madras Government in the Legislative Department:—

No. of Act.	Title or Subject of Act.	Extent of Repeal.	REMARKS.
IV of 1835.	Calcutta Justices of the Peace.	The whole.	Superseded by Act XXXII of 1838.
V of 1835.	Munsifs' fees.	The whole.	Superseded by Stamp Act.
XIV of 1835.	Bombay Magistracy.	So much as is not repealed.	Superseded by Code of Criminal Procedure. Already partially repealed by Act IV of 1851.
XVII of 1835.	Gold and silver coinage.	So much of section 8 as provides that the gold coins therein specified shall bear the words 'East India Company.'	The corresponding portion of section 2 as regards *silver* coins is repealed by Act XIII of 1862, section 1.
II of 1836.	Bombay Customs.	So much as is not repealed.	Act I of 1838 repeals the whole of this Act, except section 1, which is only a repealing clause.
XI of 1836.	Jurisdiction of Courts.	So much as is not repealed.	Obsolete.
XXIV of 1836.	Native Judges—Madras and Bombay.	The whole.	Sections 1 and 2 enact that Native Judges shall be designated as Principal Sadr Amíns; section 3 establishes a privilege; section 5, no person exempted from jurisdiction of Assistant Judge of Bombay. Section 4 debars a European Principal Sadr Amín from his privilege of being tried by the High Court.
XXIX of 1836.	Sadr Amíns' fees.	The whole.	Section 1 empowers the Sadr Adálat to alter the number of Sadr Amíns. This office is abolished in Madras. Section 2 abolishes the fees of Zillah Register, whose office is also abolished.
XXIV of 1837.	Mofussil Police (Bengal).	The whole.	Obsolete.
XXXIV of 1837.	Judiciary system—Madras.	The whole.	Rendered unnecessary by Code of Criminal Procedure, sections 25, 39, 40 and 355.
XIV of 1838.	Ganjah and Bhang—Madras.	The whole.	Obsolete.
XXIV of 1838.	Bank of Bengal.	So much as is not repealed.	Ditto.
XXVIII of 1838.	Supreme Court—Perjury.	The whole, except as to the Straits' Settlement.	Superseded by Penal Code, section 193.
XXXI of 1838.	Supreme Courts—Criminal Law.	The whole Act, except sections 30 and 31.	Superseded by Penal Code and Letters Patent of December 1865, section 30. Section 8 is repealed by Act XVI of 1852.
III of 1839.	British subjects.	So much as is not repealed.	Declares that no one shall be exempt from jurisdiction of Revenue Courts and Munsifs. Section 2 relates to decrees made before February 1839.
XI of 1839.	Institution fees on appeal to Privy Council.	The whole.	Abolishes institution fees on appeal to Privy Council.
XIII of 1839.	Port-dues, Madras.	Sections 1, 2, 3, 4, and so much of section 6 as relates to the Madras Presidency.	Superseded by Madras Act VII of 1867.
XXII of 1839.	An Act for enabling persons charged with offences to make their defence more effectually.	The whole Act, except section 4.	Sections 1 and 2 may be repealed, the usage being established. Section 3 is superseded by Act XIII of 1865, sections. 4 and 5.
XXV of 1839.	Bombay Magistrates.	The whole.	Except so far as it is a repealing Act, this is superseded by the Code of Criminal Procedure.
XXXI of 1839.	An Act for remedying certain defects in the Statute 9 Geo. iv, cap. 74, relating to the coin.	The whole.	Superseded by Penal Code, chap. XII.
IX of 1840.	An Act for amending the law administered in Her Majesty's Courts of Justice with reference to arbitrations, damages, and interested witnesses.	The whole Act, except section 2.	Section 1 is superseded by Act II of 1855, section 18. Sections 3, 4 and 5 by Code of Civil Procedure, chap. VI. Section 6 is obsolete.
X of 1840.	An Act for the abolition of certain pilgrim taxes, and for the superintendence of the Temple of Juggernath.	Sections 1 and 4.	Section 1 merely repeals. Section 2 is superseded by the Codes and Act XX of 1863, section 14.
XXV of 1841.	An Act for amending the law concerning imprisonment for contempts of decrees or orders made by Courts of Equity.	So much as is not repealed.	Sections 1 and 2 are already repealed by Act V of 1855, section 7. The other sections are obsolete, since Courts of Equity, as such, have ceased to exist in India.
XXVI of 1841.	An Act for extending in cases governed by English law certain provisions of the Statute 3rd and 4th William iv, chap. 42, entitled "An Act for the further amendment of the law and the better advancement of justice."	Sections 2, 5 and 6.	Section 2 abolishes wager of law. Section 5 is superseded by the Code of Civil Procedure, chap. VII. Section 6 by Act II of 1855, section 18.
XXVII of 1841.	An Act for appropriating the unclaimed dividends on Insolvent Estates.	Sections 3 and 4.	Section 3 is superseded by Statute 11 & 12 Vic., c. 21, s. 46. Section 4 is obsolete.
XXX of 1841.	An Act for repressing obstructions to justice in certain Courts of the East India Company.	So much as is not repealed.	Section 1 is repealed by Act XVIII of 1862. Section 2 is superseded by the Penal Code. Section 3 is a repealing clause.
XVI of 1842.	An Act concerning the terms of leases granted by Zemindars and Proprietors.	The whole.	Modifies sections 2 and 3 of Bengal Regulation XIV. 1812, which Bill proposes to repeal.
VII of 1843.	An Act for abolishing the Provincial Courts of Appeal and Circuit in the presidency of Fort St. George, and for establishing new Zillah Courts to perform their functions; for establishing Courts constituted according to Regulations I and II, and Regulations VII and VIII of 1827, in place of the existing Civil and Criminal Zillah Courts and for extending the Civil jurisdiction of such Courts.	Sections 5, 16, 24, 28, 45 and 46, and so much of sections 1, 4, 8, 20, 23 and 44 as refers to subordinate Judges and Sadr Amíns.	Sections 5, 24 and 28 are merely rescinding clauses. Sections 16, 45, 46 and so much of sections 1, 4, 8, 20, 23 and 24 as refers to subordinate Judges and Sadr Amíns are useless, owing to the abolition of their offices in Madras.
XVI of 1843.	An Act regarding the offering of rewards for the apprehension of offenders.	The whole.	A repealing Act.
VI of 1844.	An Act for abolishing the levy of transit or inland customs duties, for revising the duties on imports and exports by sea, and for determining the price at which salt shall be sold for home consumption within the territories subject to the Government of Fort St. George.	Sections 1, 2, 3, 4, 5, 42, and so much of Schedules A, B and C as is not repealed.	Sections 1, 2 and 42 are merely repealing clauses. Section 3 is useless. Sections 4 and 5 are superseded, except as to salt and opium, by Acts VII of 1859 and VI of 1863. The unrepealed parts of Schedules A and B are superseded by Act VI of 1863. Schedule C is superseded by Act VI of 1863, section 25.

No. of Act.	Title or Subject of Act.	Extent of Repeal.	REMARKS.
IX of 1844.	An Act for authorizing the institution of suits in the Courts of Principal Sudder Ameens and Sudder Ameens.	So much of section 3 as refers to Sadr Amíns in the presidency of Fort St. George.	The office of Sadr Amíns is abolished in Madras.
X of 1844.	An Act to amend the law respecting the period of the execution of persons convicted of the crime of murder.	The whole.	Now unnecessary.
IX of 1845.	An Act for amending the Schedules of import duties, annexed to Act XIV of 1836, to Act I of 1838, and to Act VI of 1844, and for repealing Act XV of 1844.	So much as is not repealed.	Partially repealed by Act I of 1852. Sections 1 and 3 merely repealed. Section 2 relates to a repealed schedule. The whole superseded by Customs Duties' Act, 1867.
XXVIII of 1845.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Fort St. George.	The whole.	Superseded by Madras High Court Letters Patent, 28th December 1865.
II of 1847.	An Act to declare the meaning and extent of certain words in Act V of 1840.	The whole.	Act V of 1840 is repealed by Act XVIII of 1863, section 9.
IV of 1847.	An Act to authorize the Governor in Council of Fort St. George to appoint any military officer a magistrate.	The whole.	Superseded by 24 & 25 Vic., c. 54.
XI of 1847.	An Act to authorize the reception of convicts transported from Her Majesty's Settlement of Hong-Kong.	The whole.	Obsolete.
XII of 1847.	An Act for repealing the law which authorizes the imposition of fines on Moonsiffs and Sudder Ameens.	The whole.	A repealing Act.
XXI of 1847.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Bombay.	The whole.	Superseded by Letters Patent of High Court.
XXI of 1848.	An Act for avoiding wagers.	Section 2.	Superseded by Act VIII of 1859.
XXII of 1848.	An Act to simplify indictments for forgery.	The whole.	Superseded by Act XVIII of 1862, sections 15 and 25.
IX of 1849.	An Act for enabling one Police magistrate to exercise in certain cases the powers of two justices in the Presidency of Fort St. George.	So much of the preamble as refers to Act No. 1 of 1837, and section 2.	Bill proposes to repeal Act I of 1837, and section 2 relates to 33 Geo. III, c. 52, section 158, which is repealed by Acts XXVI of 1856 and XXV of 1858.
IX of 1850.	An Act for the more easy recovery of small debts and demands in Calcutta, Madras and Bombay.	So much of section 35 as refers to writs and processes sued out against persons privileged by Act I of 1844.	Bill proposes to repeal Act 1 of 1844.
XXIX of 1850.	An Act to amend Act XXXI, 1838, for the prevention of poisoning.	The whole.	Superseded by Penal Code, section 328.

III of 1851.	An Act to amend Regulation X of 1819, and Act XXIX of 1838, for preventing the unlawful manufacture and transportation of salt.	The whole.	Already repealed as to Lower Provinces.
XV of 1852.	An Act to amend the law of evidence.	Sections 1, 2, 4, 11, and so much of section 13 as creates a felony and declares the punishment and provides for the trial of the principal and the accessory.	Section 1 is a repealing clause. Sections 2 and 4 are superseded by Act II of 1855, sections 18, 19 and 20. Section 11 is rendered unnecessary by Penal Code sections 191, ill. (*e*), and 218. The part of section 13 proposed to be repealed is rendered unnecessary by Penal Code sections 463 and 471, and Act XVIII of 1862, section 20.
XVII of 1853.	An Act to repeal Regulation VII of 1816 and to declare the law which is to be in force in the tract of land granted to Maharajah Imrit Rao.	Sections 1, 4, 5.	Section 1 is a repealing clause. Sections 4 and 5 relate to proceedings had and crimes committed before November 1853, and are obsolete.
VI of 1854.	An Act to amend the practice and course of proceeding on the equity side of Her Majesty's Supreme Courts of Judicature at Fort William in Bengal, Madras and Bombay.	The whole.	Superseded by Code of Civil Procedure.
XXV of 1854.	An Act for discontinuing the practice of issuing warrants for the payment of money from the treasuries of the Collectors.	The whole.	Part merely repeals: the rest is obsolete.
II of 1855.	An Act for the further improvement of the law of evidence.	Sections 1, 9, 52, 53, 54, 55, and so much of section 2 as relates to Acts and Regulations made by the Governor General of India in Council.	Sections 1 and 52 are repealing clauses. Section 9 and part of section 2 are superseded by Act I of 1868, sections 7 and 8. Sections 53 and 54 are no longer required under the altered practice of the High Courts. Section 55 relates to Act VI of 1854, which the Bill proposes to repeal.
V of 1855.	An Act to assimilate the process of execution on all sides of Her Majesty's Supreme Courts, and to extend and amend the provisions of Act XXV of 1841.	The whole Act, except as to the Straits' Settlement.	Superseded by Act VIII of 1859, and rules framed under Letters Patent to High Courts.
XIX of 1855.	An Act to amend the law relating to District Moonsiffs in the Presidency of Fort St. George.	So much as is not repealed.	Section 1 is a repealing section. Sections 2, 3, 4, 6 and 7 are superseded by Act VIII of 1859. The parts of Madras Regulation XV of 1816, which are made applicable to District Munsifs by sections 6 and 7 are already repealed by Act X of 1861. And section 5 is repealed by Act XVII of 1862.
XXV of 1855.	An Act to empower the Session Judge of Coimbatore to hold sessions at Ootacamund on the Neilgherry Hills.	The whole.	Superseded by appointment of a Civil and Session Judge to Ootacamund.
XVI of 1858.	An Act to extend Act XXV of 1855.	The whole.	Ditto ditto ditto.
I of 1860.	An Act to empower the Governor General in Council to increase the rate of duty on salt imported into the North-Western Provinces of the Presidency of Bengal.	Sections 1 and 3.	Section 1 is a repealing clause. Section 3 is obsolete.

No. of Act.	Title or Subject of Act.	Extent of Repeal.	REMARKS.
X of 1860.	An Act to amend Act VII of 1859 (to alter the duties of customs on goods imported or exported by sea).	So much as is not repealed.	Superseded by Customs Duties' Act, 1867.
XVII of 1860.	An Act to repeal Act V of 1858 (for the punishment of certain offenders who have escaped from jail, and of persons who shall knowingly harbour such offenders), and to make certain provisions in lieu thereof.	Sections 1, 4 and 5.	Section 1 is a repealing clause. Sections 4 and 5 relate to sentences passed and offences committed before 26th April 1860.
XXX of 1860.	An Act to remove the Pergunnah of Koonch and Calpee in Zillah Jalaun from the operation of the general Regulations.	The whole.	Obsolete.
LIII of 1860.	An Act to amend Act X of 1859.	The whole.	Section 1 refers to suits instituted before 26th December 1860. Section 2 refers to suits or appeals dismissed before 26th December 1860.
I of 1861.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature in Bombay.	The whole.	Superseded by Letters Patent, 28th December 1865.
VI of 1861.	An Act to alter the time from which the Indian Penal Code shall take effect.	The whole.	Obsolete.
XI of 1862.	An Act to amend Act X of 1860 (to amend Act VII of 1859, to alter the duties of customs on goods imported or exported by sea).	The whole.	Superseded by Customs Duties' Act, 1867.

5. We recommend that the Bill be passed with the omissions and additions above stated.

F. R. COCKERELL.
W. N. MASSEY.
E. L. BRANDRETH.
M. J. SHAW STEWART.

CALCUTTA,
The 25th January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th February 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight:—

No. 6 of 1868.

A Bill to enable the Governor of Bombay in Council to delegate to the Commissioner in Sind certain of the powers of a Local Government.

1. It shall be lawful for the Governor of Bombay in Council, by a notification published in the Bombay Government *Gazette*, to delegate to the Commissioner in Sind all or any of the powers conferred on the said Governor in Council, as the Local Government of the Province of Sind, by any of the Bombay Regulations, or by any Act of the Governor General of India in Council solely applicable to the Presidency of Bombay, or by any Act heretofore or hereafter passed by the Governor of Bombay in Council, or by any of the Acts of the Governor General of India in Council mentioned in the schedule to this Act.

Governor of Bombay in Council may delegate to Commissioner in Sind certain powers of Local Government.

2. It shall be lawful for the Governor of Bombay in Council, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind all or any of the powers heretofore or hereafter conferred by any Act of the Governor General of India in Council on the Governor of Bombay in Council as the Local Government of the Province of Sind.

Governor of Bombay in Council may, with consent of Governor General in Council, delegate to Commissioner of Sind certain powers of Local Government.

3. All acts done by the Commissioner in Sind under the authority of any power so delegated, shall be as valid as if they had been done by the Governor of Bombay in Council.

Validation of acts of Commissioner.

SCHEDULE.

Act XXVI of 1850 to enable improvements to be made in Towns.

Act VII of 1854 for the apprehension, within the territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.

Act XXV of 1861 for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter.

Act VI of 1863 to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

Act VII of 1865 to give effect to Rules for the management and preservation of Government Forests.

Statement of Objects and Reasons.

By Act XXXII of 1867 the Governor General of India in Council was empowered to delegate to a Chief Commissioner any power conferred on the Government of India as the Local Government by an Act of the Governor General of India in Council. When this Act was under consideration, the Government of Bombay represented that great inconvenience was found to arise from the non-possession, by the Commissioner in Sind, of some of the powers of a Local Government, and suggested that the opportunity might be taken of removing the inconvenience. The Government of India in reply stated its opinion as adverse to a general enactment enabling the Government of Bombay to delegate to the Commissioner in Sind the powers of a Local Government, and suggested that a measure should be introduced for the special transfer of such of the powers as are requisite. The present Bill is therefore introduced in accordance with the instructions of the Government of India and the Government of Bombay.

M. J. SHAW STEWART.

CALCUTTA,
The 31st January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 7th February 1868, and is hereby promulgated for general information:—

Act No. III of 1868.

An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár.

1. The Local Government may, by notification in the official *Gazette*, invest any person with the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or of an Assistant Commissioner with ordinary powers, or of a Tahsíldár, as described in Act No. XIX of 1865, within such local limits as it may think proper, and may from time to time withdraw any of such powers.

Local Government may invest persons with certain powers.

The Local Government may also by such notification as aforesaid direct that any of the powers conferred under this Act shall be exercised only with reference to such class of suits as may be specified in the notification.

2. When any of the powers conferred under this Act shall be exercised by three or more persons, sitting together as a Court and each invested with the same powers, the decision of the majority of such persons shall be deemed to be the decision of the Court.

Decision of Court consisting of persons exercising powers under Act.

3. All decrees and proceedings heretofore passed and taken by any person invested by the Local Government, otherwise than under Act No. XIX of 1865, with powers to try and decide civil suits, shall be as valid as if this Act had then been passed and such powers had been conferred hereunder.

Saving of past decrees.

4. This Act shall extend only to the territories for the time being under the government of the Lieutenant Governor of the Panjáb.

Extent of Act.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th February 1868, and is hereby promulgated for general information :—

ACT No. IV of 1868.

An Act to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency.

WHEREAS the villages mentioned in the schedule to this Act have, by virtue of the enactments hereinafter specified, been brought under the operation of the Regulations and Acts in force in the Presidency of Bombay: And whereas it is expedient to exempt such villages from the operation of the Regulations and Acts aforesaid; It is hereby enacted as follows :—

Preamble.

1. So much of Regulation XXIX of 1827 of the Bombay Code, and of Act No. VI of 1842 of the Governor General of India in Council, and of Act No. III of 1863 of the Governor of Bombay in Council, as relates to the said villages, is hereby repealed.

Repeal of enactments.

SCHEDULE.

Name of Village.	District.	Law by which each Village was brought under the Regulations and Acts of the Presidency of Bombay.
1. The Punt Sucheo's Village of Aptee, Turuf Hirdus, Mawul ...	Poona...	Bombay Regulation XXIX of 1827.
2, 3, 4. **The Punt Sucheo's Villages of Watar, Bhambourdy, and Goonund in that part of the Turufs of Neer Thurree and Seerwul which lies north of the Neera River ...**		
5. The Duflay's Village of Moochundee in Pergunna Jutt ...	Belgaum...	Act VI of 1842.

SCHEDULE,—*continued.*

Name of Village.	District.	Law by which each Village was brought under the Regulations and Acts of the Presidency of Bombay
6. The Sangleekur's Village of Dorlee in Kuryat Sawurday...	Sattara..	Bombay Act III of 1863.
7. The Sangleekur's Village of Borgaum in Kuryat Digraj ...		
8. The Meerujkur's Village of Dooput Borgaum in Kuryat Doodgaum ...		
9. The Village of Sungum Mahoolee, Turuf Wundun, belonging to the Punt Prithinidhee ...		
10. The Village of Kinhee, Summut Koreygam, belonging to the Punt Prithinidhee..		

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 11th February 1868.

No. 660.

Mr. H. Beveridge, B. C. S., having obtained a Degree of Honor in the Bengalli language, has been presented with the authorized donation of Rs. 2,000.

Judicial.

The 12th February 1868.

No. 259.

Mr. L. P. D. Broughton, Recorder of Rangoon, returned from leave and resumed his duties on the forenoon of the 13th January.

No. 261.

The Governor General in Council is pleased, under Section 4 of Act XXVIII of 1867 (an Act to remove doubts as to the legality of certain sentences passed by tribunals called Petty Sessions Courts, in the North-Western Provinces), to extend the provisions of that Act to the Central Provinces.

The powers conferred by Section 3 of the Act on the High Court of Judicature for the North-Western Provinces shall be exercised in the Central Provinces by the Judicial Commissioner of those Provinces.

Ecclesiastical.

The 11th February 1868.

No. 90.

His Excellency the Governor General in Council is pleased to appoint the under-mentioned gentlemen to be Fellows of the University of Calcutta, *viz.*:—

The Hon'ble C. P. Hobhouse.
„ Dwarka Nath Mittra.
„ J. Skinner.
Colonel H. E. L. Thuillier.
Sir R. Temple, K. C. S. I.
Colonel J. E. Gastrell.
Charles Palmer, Esquire, M. D.
The Most Revd. Walter Steins, D. D., Vicar Apostolic.
The Revd. T. B. Skelton.
„ Dr. Murray Mitchell.
„ J. P. Ashton.
J. A. Aldis, Esquire.
J. Sime, Esquire, B. A.
Baboo Unnookool Chunder Mookerjea.
W. K. Waller, Esquire, M. D.

The 12th February 1868.

No. 67.

The Governor General in Council has been pleased to promote the under-mentioned Junior Chaplains to be Chaplains, from the dates specified opposite to their respective names, *viz.*:—

Revd. W. G Cowie, 29th December 1867.
Revd. M. S. Laing, 14th January 1868.
Revd. C. J. Waterhouse, 27th January 1868.
Dr. F. F. Mazuchelli, 27th January 1868.
Revd. W. Simpson, 13th February 1868.

The 14th February 1868.

No. 70.

The services of the Reverend M. S. Laing, a Junior Chaplain on the Bengal Establishment, are placed at the disposal of the Government of Bengal.

No. 74.

The services of the Reverend W. Simpson, M. A., a Junior Chaplain on the Bengal Establishment, are placed at the disposal of the Government of Bengal.

No. 83.

The Reverend T. A. C. Pratt, Chaplain of Seetabuldee in the Central Provinces, has obtained three months' privilege leave, with effect from the date on which he may avail himself of the same.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Judicial.

Fort William, the 10th February 1868.

No. 34.

Under the provisions of Section V of Act XIII of 1859, being an Act to provide for the punishment of breaches of contract by artificers, workmen, and labourers in certain cases, His Excellency the Governor General of India in Council is pleased to sanction the extension of the Act to the Cantonments in the territories within the limits of the Central India Agency noted on the margin.

Morar and Gwalior Fortress.
Nowgong.
Nagode.
Mhow.
Neemuch.

Military.

The 10th February 1868.

No. 38.

APPOINTMENT.—Lieutenant W. E. Gowan, attached to the Deolee Irregular Force, to officiate as Adjutant of the Meywar Bheel Corps until further orders.

The 12th February 1868.

No. 44.

LEAVE.—Major A. M. Mackenzie, Commandant of the Meywar Bheel Corps, resumed command of the Regiment on the 23rd ultimo, on his return from leave to Europe.

Political.

The 10th February 1868.

No. 156.

In consideration of the valuable services rendered to the State by Lalla Kunhya Lall, an Executive Engineer in the Punjab, His Excellency the Viceroy and Governor General in Council is pleased to confer upon him the title of "Rai" as a personal distinction.

General.

The 6th February 1868.

No. 229.

LEAVE.—Major A. R. E. Hutchinson, Political Agent at Gwalior (on leave), is appointed to officiate as Political Agent in Meywar.

Colonel H. D. Daly, C. B., will continue to officiate as Political Agent at Gwalior.

The G. O. No. 90, dated 14th ultimo, is hereby cancelled.

The 10th February 1868.

No. 252.

LEAVE.—Lieutenant R. H. Salkeld, Assistant Commissioner, Maikur District, Berar, is granted one month's leave to proceed to Bombay for the purpose of appearing before the Medical Board.

No. 254.

LEAVE.—Mr. G. Ousely, Commissioner of the Roy Bareilley Division in Oudh, is granted privilege leave of absence for three months.

No. 256.

LEAVE.—Captain F. Weldon, Local Fund Engineer, Oomrawuttee District East Berar, is granted privilege leave of absence for two months.

No. 258.

Moung Shwé Nyin, Extra Assistant Commissioner, 4th Class, 1st Grade, in British Burmah, is reduced to the bottom of his grade for disobedience of orders.

No. 260.

Major A. M. Mackenzie, Political Superintendent, Hill Tracts, and 1st Assistant Political Agent, Meywar, resumed charge of his office on the 23rd ultimo, on his return from leave to Europe.

The 12th February 1868.

No. 272.

LEAVE.—Mr. A. G. Grote, Assistant Commissioner of Goudah, in Oudh, is granted privilege leave of absence for ten weeks.

No. 274.

LEAVE.—Assistant Surgeon R. W. Cunningham, of the Meywar Agency, is granted one month's leave to proceed to Bombay, preparatory to applying for leave to Europe on medical certificate.

No. 276.

The appointment of Lieutenant W. Freeth to be an Assistant Superintendent, 5th Class, in the Mysore Commission, notified in G. O. No. 98, dated 15th ultimo, is cancelled.

The 13th February 1868.

No. 278.

The services of Mr. H. G. Ross, Assistant Commissioner, 1st Grade, in Oude, are replaced at the disposal of the North-Western Provinces Government at his own request.

The 14th February 1868.

No. 285.

Captain W. C. Plant, Deputy Commissioner, 4th Grade, British Burmah, resumed his duties as Deputy Commissioner of Ramree on the 8th ultimo, on his return from leave to Europe.

No. 287.

APPOINTMENT.—Tajooddeen Hossein, Extra Assistant Commissioner, Central Provinces, to be an Assistant Commissioner, 3rd Class, in the Hyderabad Assigned Districts.

No. 290.

Moung Htoon Gyaw to be an Extra Assistant Commissioner, 3rd Class, 4th Grade, in British Burmah, *vice* Moung Gon Ban, transferred to the pension list, with effect from the 9th June 1867.

No. 292.

The services of the Hon'ble J. Strachey, Chief Commissioner of Oudh, are placed temporarily at the disposal of the Home Department.

Mr. R. H. Davies, Financial Commissioner, is appointed to act as Chief Commissioner.

Mr. Davies assumed charge on the 10th instant.

Colonel L. Barrow, C. B., Commissioner of Lucknow, will officiate as Financial Commissioner.

Telegraph.

The 12th February 1868.

No. 140.

LEAVE.—Mr. J. C. Douglas, Assistant Superintendent, Telegraph Department, is granted privilege leave for three months from the date on which he may avail himself of it.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st February 1868.

No. 695.

Read the following Despatch from the Right Hon'ble the Secretary of State for India :—

PUBLIC. INDIA OFFICE,
No. 184. *London, 31st December* 1867.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—In continuation of my despatch of the 10th of April last, No. 31, and previous despatches, I have to inform your Excellency in Council that I have given my assent in Council to the acceptance of a new Contract, tendered by the Peninsular and Oriental Steam Navigation Company, for the conveyance of the East India, China, and Japan Mails. The negociation was accordingly concluded on the 19th ultimo, and I enclose two copies of the Contract, which, you will observe, consists of a single engagement between Her Majesty's Post Master General and the Company for the whole service, and involves, therefore, in that respect a departure from the original proposal that the portion of the services east of Suez should be contracted for by the Indian Government.

2. I likewise forward four copies of a time-table showing the proposed movements of the Mail Steam Packets for the year 1868. You will perceive that commencing with the mail of the

29th of February next, *vid* Southampton, and the mail of the 6th of March, *vid* Marseilles, the whole of the English mails for India will be sent by way of Bombay.

I have, &c.,
(Sd.) STAFFORD H. NORTHCOTE.

CONTRACT OF 19TH NOVEMBER 1867.

EAST INDIA, CHINA, AND JAPAN MAILS.

ARTICLES OF AGREEMENT made this Nineteenth day of November 1867 *between the Most Noble James Duke of Montrose Her Majesty's Postmaster General for the time being of the one part and the Peninsular and Oriental Steam Navigation Company of the other part.*

Witness that the Company for themselves their successors and assigns hereby covenant with the Postmaster General his executors administrators successors and assigns Her Majesty's Postmasters General for the time being in manner following (that is to say) :—

Definition of term "mails."

1. For all the purposes of these presents the term "mails" shall be understood to comprehend all boxes bags or packets of letters newspapers books or printed papers and all other articles which under the existing regulations of the Post Office are transmissible by the post without regard either to the place to which they may be addressed or to that in which they may have originated and all empty bags empty boxes and other stores and articles used or to be used in carrying on the Post Office service which shall be sent by or to or from the Post Office.

Power to modify regulations as to articles transmissible by post.

2. If at any time the Postmaster General shall desire to modify the existing regulations as to articles transmissible by the post either by prohibiting the transmission by the post of the articles which are now transmissible thereby or by authorizing the transmission by the post of articles which are not now transmissible thereby he shall be at liberty so to do on giving reasonable notice to the Company and in case the effect of such modification shall be to diminish the burden of the services hereinafter agreed to be performed a deduction shall be made from the annual subsidy hereinafter stipulated to be paid to the Company and in case the effect of such modification shall be to increase the burden of the services hereinafter agreed to be performed an addition shall be made to such subsidy and the amount of such deduction or addition as the case may be shall be settled by agreement between the Postmaster General and the Company or failing agreement by arbitration in manner hereinafter provided.

Company to provide vessels.

3. The Company will at all times during the continuance of this agreement or so long as the whole or any part of the services hereby agreed to be performed ought to be performed in pursuance thereof provide keep seaworthy and in complete repair and readiness for the purpose of conveying as hereinafter provided all Her Majesty's mails which shall at any time and from time to time by the Postmaster General or any of his officers or agents be required to be conveyed as hereinafter provided on all the routes specified in the table hereunder written a sufficient number of good substantial and efficient steam vessels of adequate power and speed and supplied with first rate appropriate steam engines and in all respects suited to the performance of the services herein agreed to be performed within the respective times herein stipulated.

Vessels to be furnished with machinery, tackle, &c.

4. The vessels to be provided under this Agreement shall be always furnished with all necessary and proper tackle stores oil tallow fuel provisions machinery engines anchors cables boats fire pumps and all other proper and requisite means for extinguishing fire lightning conductors charts chronometers proper nautical instruments and all other furniture and apparel and whatsoever else may be requisite and necessary for equipping the said vessels and rendering them constantly efficient for the said services and manned with competent officers with appropriate certificates granted pursuant to the Act 17 & 18 Victoria cap. 104 or to the Act or Acts in force for the time being relative to the granting certificates to officers in the Merchant Service and also with competent engineers and a sufficient crew of able seamen and other men and with a competent surgeon to be subject to the approval of the Postmaster General.

And manned with certificated officers, &c.

And a medical officer, &c.

Also a small steamer at Bombay.

5. The Company shall land and embark the mails at Bombay by means of a small steam vessel and accordingly the Company shall in addition to the vessels hereinbefore mentioned provide a small steamer which shall be kept at Bombay in complete repair and ready for landing and embarking the mails.

Vessels unfit to be withdrawn when required.

6. If Her Majesty's Postmaster General shall consider any of the Company's vessels unfit for the conveyance of mails he may by writing under his hand or under the hand of the Secretary or one of the Assistant Secretaries of the Post Office require the said Company to show cause why such vessel should not be withdrawn from the service and unless within six weeks after such requisition the said Company shall show cause to the contrary to the satisfaction of the said Postmaster General he may at any time after the expiration of the said period of six weeks by writing under his hand or under the hand of the Secretary or one of the Assistant Secretaries of the Post Office declare such vessel to be unfit for conveyance of mails and after such declaration shall have been made it shall not be lawful for the said Company to employ such vessel in the performance of this Contract. And in order to determine whether the said Postmaster General shall be justified in declaring any vessel unfit for the conveyance of mails or whether the said Company shall be able to show cause to the contrary a special examination shall be made of the hull and machinery of any such vessel by such person or persons as may be selected for that purpose by the Postmaster General.

Equipments, officers and crew may be inspected.

7. The equipments officers engineers and crew of each vessel when such vessel is in any British port shall be subject at all times to the inspection of the said Postmaster General or of such other person or persons as he shall at any time or times authorize to make such inspection.

8. The Company shall convey the said mails at a speed which on the average of each voyage of each vessel shall be not less than 10 knots per hour on routes west of Alexandria and not less than nine and a half knots per hour on the routes east of Suez.

Speed.

9. One of such vessels shall on such days of the week and at such hours as the Postmaster General shall appoint and immediately after the mails are embarked put to sea from touch and arrive at the several ports or places respectively mentioned in the table hereunder written and all such vessels shall convey the said mails as mentioned in such table and all the stipulations matters and things therein contained shall form part of this Agreement and be observed and performed by the Company accordingly. And the Company shall convey in such vessels to and from and cause to be delivered and received at such of the ports or places mentioned in the said table from or at which the said vessels are to start touch and arrive in the performance of this Agreement all such mails as shall or may be tendered or delivered to or received by the Company or any of their agents officers or servants by or from the Postmaster General or any of his officers or agents.

Departure and arrival, &c., of vessels.

10. Should it be deemed by the Postmaster General his officers or agents requisite for the public service that any vessel to be employed under this Agreement should at any time or times delay her departure from any port from which the mails are to be conveyed under this Agreement beyond the period appointed for her departure therefrom the Postmaster General his officers or agents shall have power to order such delay (not however exceeding 24 hours) by letter addressed by him or them to the master of any such vessel or person acting as such and which shall be deemed a sufficient authority for such detention.

Power to delay departure of vessels.

11. If at any time or times the Postmaster General shall desire to alter the particular days times or hours of departure from and arrival at any of the ports or places to or from which Her Majesty's mails are to be conveyed under this Agreement he shall be at liberty so to do on giving three calendar months' notice in writing of such his desire to the Company provided such alterations do not necessitate an increase of speed.

Also to alter times of departure and arrival.

12. If at any time or times the Postmaster General shall desire otherwise to modify the services hereby agreed to be performed (as for example to increase or decrease the frequency of the conveyance of mails between any of the ports or places to or from which such mails are to be conveyed under this Agreement or to extend the conveyance of such mails to any other ports or places not specified in this Agreement or to discontinue the conveyance of such mails to or from any port or place specified in this Agreement) he shall be at liberty so to do and in particular (and not so as to qualify the generality of this clause) he shall be at liberty to substitute Brindisi for Marseilles as one of such ports on giving reasonable notice to the Company and on paying to them for such increased or extended services such further consideration and in the event of the services hereby agreed to be performed being reduced on his paying to them such reduced consideration as may in either of such cases be mutually agreed upon between the Company and the Postmaster General or failing such mutual agreement by arbitration in the manner hereinafter provided.

Power to otherwise modify services.

13. The particular days times and hours of departure from and arrival at any of such ports or places or other services (if any) which may be appointed by any alteration under the two preceding clauses or either of them shall for the time being be deemed to the days times and hours of departure and arrival of mails and other services under this Agreement and shall be observed and kept by the Company accordingly.

Altered times of departure and arrival to be observed.

14. If the Company shall fail to deliver Her Majesty's mails at any part at which the same ought to be delivered in pursuance of this Contract for 24 hours or more after the time at which the same ought to be delivered according to the provisions of this Contract which shall for the time being be in force then and in every such case the Company shall forfeit and pay to Her Majesty Her heirs and successors the sum of 50*l.* for every complete period of 24 hours during which the delivery of such mails shall be delayed beyond the time at which the same ought to be delivered as aforesaid. Provided always that the payment of any such penalty as aforesaid shall not be enforced against the Company if it be shown by them to the satisfaction of the Postmaster General that the delay has arisen from causes over which they the Company had not and could not have had any control.

Penalty for delay.

15. If the Company shall deliver Her Majesty's mails at any port at which the same ought to be delivered in pursuance of this Contract 24 hours or more before the time at which the Company is bound to deliver the same according to the provisions of this Contract which shall for the time being be in force then and in every such case Her Majesty's Postmaster General shall pay to the Company a premium of 25*l.* for every complete period of 24 hours by which the delivery of such mails shall have been accelerated as aforesaid.

Premium for acceleration.

16. Provided always and it is hereby declared that any extra time to be allowed during the seasons of the south-west and north-east monsoons shall be taken into account in all questions relating to penalties but shall not be taken into account in any question relating to premiums.

Allowances for monsoon months.

17. If the Company fail to provide an efficient vessel at any of the several ports or places at which such vessel ought to be provided in accordance with the terms of this Agreement ready to put to sea on and at the appointed day and hour then and so often as the same shall happen the Company shall forfeit and pay unto Her Majesty Her heirs and successors the sum of 500*l.* and also the further sum of 100*l.* for every successive 24 hours which shall elapse until such vessel actually proceeds to sea on her

Penalty for failure to provide vessel.

voyage in pursuance of this Agreement provided always the total amount of the penalties last aforesaid shall not in the aggregate exceed the part of the subsidy of 400,000*l.* hereinafter made payable to the Company which shall be applicable to the voyage in respect of which default shall have been made by a sum greater than the sum of 1,000*l.*

18. The Company shall whenever required by the Postmaster General so to do receive and allow to remain on board of each of the said vessels while employed in the performance of this Agreement on any route east of Suez and also while remaining at Suez or at any port or place east of Suez and whether such vessel shall be with or without mails on board an officer in Her Majesty's Navy to be appointed by the Postmaster General to take charge of the said mails and also a servant of such officer (if required) and every such officer shall be recognized and considered by the Company their officers agents and seamen as the agent of the Postmaster General in charge of mails and as having full authority in all cases to require a due and strict performance of this Agreement on the part of the Company their officers servants and agents and to determine (so far as relates to the levying of penalties) every question whenever arising relative to proceeding to sea or putting into harbour or the necessity of stopping to assist any vessel in distress or to save human life and the decision of such officer as aforesaid shall in every such case be final and binding on the Company unless the Postmaster General on appeal by thy Company thinks proper to decide otherwise provided however that the words "to determine every question" shall not confer upon such officer the power of control over the commander of the vessel conveying the said mails.

As to naval officer.

19. On the routes west of Alexandria the said mails shall be under the charge of a civil officer in the service of the Postmaster General and if the Postmaster General at any time or times thinks fit so to do he shall be at liberty on the routes east of Suez to substitute for such naval officer a civil officer in the service of the Postmaster General to have charge of the said mails and thereupon and in every case whether east of Suez or west of Alexandria in which a civil officer shall be appointed to be in charge of mails such last-mentioned officer shall be received and be allowed to remain on board each of the said vessels as hereinbefore provided with respect to any such naval officer but when any civil officer in the service of the Post Office shall be in charge of the said mails his duties shall be confined to the Post Office business.

As to civil officer.

20. A suitable first class cabin with appropriate bed bedding and furniture shall at the cost of the Company be provided and appropriated by them for the exclusive use and accommodation of every such naval or civil officer and every of the said officers shall be victualled by the Company as a chief cabin passenger without any charge either for his passage or victualling.

Accommodation for naval and civil officers.

21. The Company shall also receive and allow to remain on board each of the said vessels while employed in the performance of this Agreement and also while remaining at any port or place and whether such vessels shall be with or without mails on board in addition to the officer in charge of the mails such a number of officers of the said Postmaster General as shall be reasonably required for the purpose of sorting and making up the mails conveyed or to be conveyed by such vessel and shall provide suitable accommodation and victualling for such additional officers either as chief cabin passengers or as fore cabin passengers at the option of the said Postmaster General.

Seaters to be conveyed and accommodated if required.

22. The Company shall at their own cost provide on each of the vessels to be employed under the Agreement a separate and convenient room for the convenient and secure deposit of the mails under lock and key and shall also at the like cost (if and when they shall be required so to do by the said Postmaster General) erect and provide on each of such vessels a separate and convenient room for sorting and making up the said mails and shall provide in such room all such furniture lamps fittings and other conveniences as shall be necessary or convenient for the purpose of sorting and making up the said mails and all such furniture lamps fittings and other conveniences shall be from time to time cleansed and kept in repair and the oil for the lamps supplied by the servants and at the cost of the Company and the services of the crew of every such vessel shall from time to time be given in the conveyance of the mails between the mail room and the sorting room.

As to mail and sorting rooms.

23. At each port or place where the said mails are to be delivered and received the officer having charge of mails shall whenever and as often as by him shall be deemed necessary for the public service and either with or without his assistant or servant be conveyed on shore and also from the shore to the vessel employed for the time being in the performance of this Agreement together with or (if such officer shall consider it necessary for the purposes of this Agreement so to do) without mails in a suitable and seaworthy boat of not less than four oars to be furnished with effectual covering for the mails and properly provided manned and equipped by the Company.

Naval and civil officers to be conveyed on shore.

24. If the Postmaster General during the continuance of this Agreement thinks fit to intrust the charge and custody of the mails or any part thereof to the masters or commanders of the vessels to be employed for the time being in the performance of this Agreement and in all cases where the officer or other person appointed to have charge of the mails shall be absent the masters or commanders of such vessels shall without any remuneration (other than the sum herein provided to be paid to the Company) take due care of and the Company shall be responsible for the receipt and delivery of the said mails and each of such masters or commanders shall make the usual declaration or the declarations required or which may hereafter be required by the Postmaster General in such and similar cases and furnish such journals returns and information to and perform such services as the Postmaster General or his agents may require and every such master or commander

Masters of vessels to take charge of mails if required.

or officer duly authorized by him having the charge of mails shall himself immediately on the arrival at any of the said ports or places of any such vessels deliver all mails for such port or place into the hands of the postmaster or other person at such port or place whom the Postmaster General shall authorize to receive the same receiving in like manner all the return or other mails to be forwarded in due course.

No letters or mails other (than British) to be conveyed.

25. The Company shall not nor shall any of the masters of any of the vessels employed or to be employed under this Agreement receive or permit to be received on board any of the vessels employed under this Agreement any letters for conveyance other than those duly in charge of the said naval officer or other person authorized to have charge of the said mails on which are or may be privileged by law nor any mails for conveyance on behalf of any colony or foreign country without the consent of the Postmaster General and in case of any such default respectively the Company shall be liable to be proceeded against for breach of this Agreement.

Orders of Postmaster General to be obeyed.

26. The Company and all commanding and other officers of the vessels employed in the performance of this Agreement and all agents seamen and servants of the Company shall at all times punctually attend to the orders and directions of the Postmaster General his officers or agents as to the mode time and place of landing delivering and receiving mails.

Government passengers to be conveyed.

27. The Company shall and will when and as often as in writing they or the masters of their respective vessels shall be required so to do by the said Postmaster General or by any naval or other officers or agents acting under his authority (such writing to specify the rank or description of the person or persons to be conveyed and the accommodation to be provided for him or them) receive provide for victual and convey to and from and between any of the places to which any of the said vessels are to proceed in the performance of this Contract (in addition to the naval officer authorized to have charge of the said mails and to officers of the Postmaster General employed in connexion with the mails conveyed by such vessel) any number of naval military and civil officers in the service of Her Majesty not exceeding eight in any one ship with or without their wives and children as chief cabin or first class passengers and any number of non-commissioned and warrant officers not exceeding four in any one ship with or without their wives and children as fore cabin or second class passengers together with servants of both chief and fore cabin passengers and any number of seamen marines soldiers or artificers in Her Majesty's service not exceeding ten in any one ship with or without their wives and children as deck or third class passengers to be always provided with effectual protection from rain sun and bad weather and not exposed on deck without such competent shelter and to have hammocks or bunks (subject to the approval of the Lords Commissioners of the Admiralty) placed between decks.

Their accommodation.

28. The passengers who shall be conveyed in pursuance of the last preceding clause (who are hereinafter designated Government passengers) with their families shall be treated in no respect whether as regards food cabin or other accommodation or aught else in a way inferior to that of ordinary passengers of the same class or that required by the Regulations of Her Majesty's Transport Service. The messing of the first and second class Government passengers shall include in each day an imperial pint of good sound bottled or draught ale or beer and that of the first class in addition an imperial pint of good foreign wine either port or white. The several classes of passengers shall mess in separate places and medical attendance medicine and medical comforts mess utensils and fittings cooking utensils articles for table use and mess places fuel lights requisite articles of bedding and all other necessaries shall be provided for them in like manner as for ordinary passengers of the like classes respectively.

Passage money.

29. The passage money for Government passengers and their families respectively shall be the same as that charged by the Company for ordinary passengers of a similar kind and shall include all the particulars mentioned in the last preceding clause and whenever any alterations of rates for ordinary passengers may be made the Postmaster General and the Lords Commissioners of the Admiralty shall be immediately apprised of such alterations.

Returns of Government passengers.

30. Returns of the embarkation and disembarkation of all Government passengers shall be furnished to the Director of Transport Services immediately after the departure and arrival of each vessel.

Passage money how to be paid.

31. Payments for passage money for Government passengers shall be applied for by invoices according to a form to be obtained from the office of the Director of Transport Services and shall be made upon the production to such Director of the orders for the passages together with a certificate under the hand of the commanding officer specifying the number of the third class passengers (men women and children) conveyed with the ages and sexes of the latter and stating the periods during which they have been respectively regularly supplied while on board with provisions and also of a certificate under the hand of each first and second class passengers of his or her having been landed at the place of destination and of having been properly accommodated and messed during the voyage and specifying the dates from and to which they were so messed computed from the first to the last dinner meal.

As to baggage of Government passengers.

32. The Company shall convey for every Government passenger free of charge the same quantity of baggage (whether such quantity shall be estimated or ascertained by bulk or weight) which according to the regulations of the Company for the time being they convey free of charge for an ordinary passenger of the same class and freight shall be payable for any extra baggage of a Government passenger after the same rate as the freight payable according to the same regulations for extra baggage of an ordinary passenger of the same class.

Passage money of families of officers not conveyed at public expense.

33. The passage money for the wives and families of commissioned and civil officers when not ordered to be conveyed at the public expense shall be paid to the Company by the officers themselves.

Government passengers to have precedence of ordinary passengers if not room for both.

34. In all cases where an officer in the civil naval or military service of Her Majesty who may not be entitled to a passage at the public expense shall require a passage on board any of the vessels employed in the performance of this Contract the Company shall be bound when they have room to provide a passage for such officer in preference to private passengers and shall charge no higher rate for such passage than is chargeable for an ordinary passenger.

Packages and stores to be conveyed for Admiralty.

35. The Company shall receive on board each of the vessels employed in the performance of this Contract and shall convey on behalf of the Lords Commissioners of the Admiralty any small packages which may be ordered for conveyance and also (on receiving from the Postmaster General or his officers or agents or from the British naval officer in command of the station two days' previous notice) shall receive on board any naval or other stores not exceeding 10 tons weight or 15 tons of 40 cubic feet each in measurement at any one time in any one vessel packages and stores of a dangerous or damaging nature excepted in accordance with the general regulations of the Company) and shall convey and deliver such small packages and stores at the lowest rate of freight charged by the Company for private goods of a similar character or description and the Company shall give immediate notice to the Postmaster General and the Lords Commissioners of the Admiralty of any alteration in such rate of freight and shall in all cases be responsible for the custody and safe and speedy delivery of such packages and stores.

Subsidy.

36. And in consideration of the due and faithful performance by the Company of all the services hereby contracted to be by them performed the Postmaster General doth hereby covenant that there shall be paid to the Company (out of such aids or supplies as may from time to time be provided and appropriated by Parliament for that purpose) so long as they perform the whole of such services in manner and with such vessels as hereinbefore respectively provided the sum of 400,000*l.* per annum by equal quarterly payments on the 1st day of January the 1st day of April the 1st day of July and the 1st October in every year and so in proportion for any less period than a quarter.

Proviso for abatement therefrom in a certain event.

37. Provided always that if in any year during the continuance of this Contract the entire fund accruing from all sources whatsoever and which but for this clause would be applicable to the payment of dividends on the capital employed by the Company in performance of the before-mentioned services (which capital for the purposes of this Agreement is now allowed to be 2,670,000*l.*) after taking into account the said sum of 400,000*l.* and the entire revenue obtained by the Company from all other sources in the performance of the before-mentioned services during such year and any balance that may have been left available for future dividends on the like capital after the last declaration of a dividend during the preceding year shall exceed the sum of 213,000*l.* then and in every such case the Company shall pay to the Postmaster General a sum equal to one-fourth of such excess.

Proviso for augmentation thereof in a certain event.

38. Provided also that if in any year during the continuance of this Contract the entire fund accruing from all sources whatsoever and applicable to the payment of dividends on the capital employed by the Company in performance of the before-mentioned services (which capital for the purposes of this Agreement is now allowed to be 2,670,000*l.*) after taking into account the said sum of 400,000*l.* and the entire revenue obtained by the Company from all other sources in the performance of the before-mentioned services during such year and any balance that may have been left available for future dividends on the like capital after the last declaration of a dividend during the preceding year shall by reason or in consequence of any cause or causes not within the control of the Company be less than the sum of 160,000*l.* then and in every such case the Postmaster General shall out of such aids and supplies as aforesaid pay to the Company in respect of such year and in addition to the said subsidy of 400,000*l.* such a sum of money as will make up the said sum of 160,000*l.* provided nevertheless that the total sum payable by the Postmaster General by virtue of this clause in addition to the said subsidy of 400,000*l.* shall not in respect of any one year exceed the sum of 100,000*l.*

Accounts to be kept as at present, and insurance of ships.

39. During the continuance of this Contract the Company shall keep their accounts and books of account and statements of capital revenue and expenditure in the same manner as that in which the said books accounts and statements are kept at the date of these presents and shall continue to make provision for the due insurance of their ships and for the depreciation of the same to the same extent and in the same manner as at the date of these presents and as shown in certain estimates statements and accounts which are enumerated in Schedule A hereunder written and which have been deposited by the said Company with the Postmaster General and bear the respective seals of the said Company and the Postmaster General.

Facilities for ascertaining variations in amount of subsidy.

40. For all the purposes of the four preceding clauses of this Agreement the Postmaster General and his officers and agents shall prior to every declaration of dividend by the Company and at all reasonable times have access to the books of account and accounts of the Company in the same manner and to the same extent as if he and they were directors of the Company and if at any time any question shall arise between the Postmaster General or his officers and agents and the Company as to the amount to be abated from or added to the fixed payment of 400,000*l.* under the three preceding clauses of this Agreement such questions shall be referred to the Arbitrators in the manner hereinafter provided.

41. On or as soon as conveniently may be after the 1st day of April and the 1st day of October in every year during the continuance of this Agreement an account shall be made out of the amount payable to the Company or to the Postmaster General under clauses 38 and 37 of this Agreement and on account of premiums earned or penalties incurred by the Company and if it shall appear by such account that any further payment is due from the Postmaster General to the Company that amount shall be paid forthwith to the Company by the Postmaster General out of such aids or supplies as aforesaid and on the other hand if it shall appear that any payment is due from the Company to the Postmaster General the amount of such payment shall be deducted from the next quarterly payment due to the Company.

Account when to be prepared.

42. Except where otherwise expressly provided none of the services to be performed by the Company under this Contract shall entitle them to any remuneration beyond the said subsidy of 400,000*l.* per annum and such other sum or sums of money (if any) as are hereinbefore expressly made payable.

Subsidy to be in full for all services save as otherwise expressly provided.

And it is hereby further agreed and declared between and by the parties hereto as follows: (that is to say)

43. It shall be lawful for the Postmaster General at any time and from time to time to delegate any of the powers vested in him by virtue of these presents to such person or persons as he shall think fit.

Postmaster General may delegate his powers.

44. The Company shall undertake for themselves all arrangements relative to quarantine as connected with the due and reguler performance of the conditions of this Contract.

As to quarantine.

45. The Lords Commissioners of the Admiralty shall at any time during the continuance of this Contract if they shall consider it necessary for the public interest have power and be at liberty to purchase all or any of the said vessels at a valuation or to charter the same exclusively for Her Majesty's service at a rate of hire to be mutually fixed and agreed on by them and the said Company but if any difference should at any time or times arise as to the amount of valuation or hire so to be paid such difference shall be settled by arbitration in manner hereinafter provided and the said Commissioners in the case of hiring any such vessel shall return the same to the said Company in the same state and condition as she was in at the time of any such hiring reasonable wear and tear excepted and if any difference should arise upon that point the same shall be settled in the same manner as the amount for the hiring is to be settled in case of difference. And it is further agreed that in case of such purchase or hire the service hereby contracted to be performed shall be performed by other vessels of the Company of a similar description to the vessel or vessels purchased or hired if they can in due and proper time furnish them and in the event of the said Company being allowed by the Postmaster General to continue to perform only a portion of the service there shall be paid to the said Company such annual sum of money as shall be agreed upon by the said Postmaster General and the said Company and in case of their differing as to the amount the difference to be settled by two arbitrators or an umpire to be chosen respectively as aforesaid.

Admiralty may purchase or charter vessels at a rate to be settled by arbitration in case of difference.

46. This Contract shall commence on the 1st day of February 1868 and shall continue in force for 12 years and shall then determine if the Postmaster-General shall by writing under his hand or under the hand of the Secretary or one of the Assistant Secretaries for the time being of the Post Office have given to the Company or if the Company shall have given to the Postmaster General 24 calendar months' notice that this Contract shall so determine but if neither the Postmaster General nor the Company shall give any such notice this Contract shall continue in force even after the said term of 12 years until the expiration of a 24 calendar months' notice in writing as aforesaid which may be given by either of the parties hereto to the other of them and which last-mentioned notice may be given at any time after the expiration of the first 10 years.

Commencement and determination of Contract.

47. If on the determination of this Agreement any vessel or vessels shall have started or shall start with the mails in conformity with this Agreement such voyage or voyages shall be continued and performed and the mails be delivered and received during the same as if this Agreement had remained in force with regard to any such vessels and services. And with respect to such vessels and services as last aforesaid this Agreement shall be considered as having terminated when such vessels shall have reached their port or place of destination and such services shall have been performed but the said Company shall not be entitled to receive any payment or compensation for the same.

Voyages to be completed after termination of Contract.

48. All and every the sums of money hereby stipulated to be paid by the Company unto Her Majesty Her heirs and successors shall be considered as stipulated or ascertained damages whether any damage or loss has or has not been sustained and shall and may be retained by the Postmaster General out of any monies payable or which may thereafter become payable to the Company or the payment may be enforced as a debt due to Her Majesty with full costs of suit at the discretion of the Postmaster General. Provided however that the payment by the Company of any sums of money (by way of penalties) shall not in any manner prejudice the right of the Postmaster General to treat the failure (if any) on the part of the Company to provide a proper vessel or to perform any voyage at or within the time for the time being appointed for the performance thereof as a breach of this Agreement.

Penalties to be considered as ascertained damages.

49. All notices or directions which the Postmaster General his officers agents or others are hereby authorized to give to the Company their officers servants or agents other

As to service of notices.

than any notice of termination of this Contract may at the option of the Postmaster General his officers agents or others either be delivered to the master of any of the said vessels or other officer or agent of the Company in the charge or management of any vessel employed in the performance of this Agreement or left for the Company at their office or house of business in London or any other place and any notices or directions so given or left shall be binding on the Company. Provided always that any notice of termination of this Contract shall be served on the Company their officers servants or agents at their office or last known office in London.

50. The Company shall not assign underlet or dispose of this Agreement or any part thereof without the consent of the Postmaster General signified in writing under his hand or under the hand of the Secretary or one of the Assistant Secretaries of the Post Office and in case of the same or any part thereof being assigned underlet or otherwise disposed of or of any great or habitual breach of this Agreement or any covenant matter or thing therein contained on the part of the Company their officers agents or servants and whether there be or be not any penalty or sum of money payable by the Company for any breach it shall be lawful for the Postmaster General if he shall think fit (and notwithstanding there may or may not have been any former breach of this Contract) by writing under his hand or under the hand of the Secretary or one of the Assistant Secretaries of the Post Office to determine this Agreement without any previous notice to the Company or their agents nor shall the Company be entitled to any compensation in respect of such determination and such determination shall not deprive the Postmaster General of any right or remedy to which he would otherwise be entitled by reason of such breach or any prior breach of this Contract.

Company not to part with Contract.

51. If at any time during the continuance of this Agreement or after the determination thereof any dispute shall arise between the parties hereto or their successors respectively concerning any breach or alleged breach by or on the part of the Company of this Agreement or the sufficiency of any such breach to justify the Postmaster General in putting an end to the same or concerning the amount of consideration to be paid to or allowed by the Company as the case may be for such altered services as hereinbefore in that behalf mentioned or concerning any of the covenants matters or things herein contained or in anywise relating thereto and notwithstanding the power herein contained to determine this Agreement and any execution or attempted execution of such power such dispute shall be referred to two arbitrators one to be chosen from time to time by the Postmaster General and the other by the Company and if such arbitrators should at any time or times not agree in the matter or question referred to them then such question in difference shall be referred by them to an umpire to be chosen by such arbitrators before they proceed with the reference to them and the joint and concurrent award of the said arbitrators or the separate award of the said umpire when the said arbitrators cannot agree shall be binding and conclusive upon both parties.

Dispute to be referred to arbitration.

52. Any submission to arbitration in pursuance of this Agreement may be made a rule of any of Her Majesty's courts of records pursuant to the statute in that case made and provided on the application of either party.

Submission thereto may be made rule of Court.

53. In pursuance of the provisions contained in the Act of Parliament passed in the 22nd year of the reign of King George the Third, intituled "An Act for restraining any person concerned in any Contract Commission or Agreement made for the Public Service from being elected or sitting and voting as a Member of the House of Commons" no Member of the House of Commons shall be admitted to any share or part of this Agreement or to any benefit to arise therefrom contrary to the true intent and meaning of the said Act.

No M. P. to be interested in Contract.

54. This Agreement shall not be binding until it has lain upon the table of the House of Commons for one month without disapproval unless it be previously approved by a resolution of the said House of Commons.

Contract to be laid on table of House of Commons.

55. And lastly for the due and faithful performance of all and singular the covenants conditions provisoes clauses articles and agreements hereinbefore contained which on the part and behalf of the said Company are or ought to be observed performed fulfilled and kept the said Company do hereby bind themselves and their successors unto our Sovereign Lady the Queen in the sum of 45,000*l.* of lawful money of the United Kingdom to be paid to our said Lady the Queen Her heirs and successors by way of stipulated or ascertained damages hereby agreed upon between the Postmaster General and the Company in case of the failure on the part of the Company in the due execution of this Contract or any part thereof.

Bond.

In witness whereof the said James Duke of Montrose Her Majesty's Postmaster General hath hereunto set his hand and seal and the said Peninsular and Oriental Steam Navigation Company have caused their common seal to be hereunto affixed the day and year first above written.

TABLE OF ROUTES ABOVE REFERRED TO.

ROUTE NO. 1.

Once a week.

From Southampton to Alexandria, calling at Gibraltar and Malta, and back from Alexandria to Southampton, calling at Malta and Gibraltar.

Distance 2,951 miles. The service to be performed once each way in every week in 295 hours, exclusive of stoppages, the duration of which will be fixed by the POSTMASTER GENERAL.

ROUTE No. 2.

Once a week.

From Marseilles to Alexandria, *viâ* Messina, and back from Alexandria to Marseilles.

Distance 1,410 miles. The service to be performed once each way in every week in 141 hours.

ROUTE No. 3.

Once a week.

From Suez to Bombay, and back from Bombay to Suez, calling on both voyages at Aden.

Distance 2,972 miles. The service to be performed once each way in every week in 313 hours, exclusive of the stoppage at Aden, the duration of which will be fixed by the POSTMASTER GENERAL.

ROUTE No. 4.

Once every two weeks.

From Suez to Calcutta, calling at Aden, Point de Galle, and Madras, and back from Calcutta to Suez, calling at Madras, Point de Galle, and Aden.

Distance 4,757 miles. The service to be performed once each way in every alternate week in 501 hours, exclusive of stoppages, the duration of which will be fixed by the POSTMASTER GENERAL.

ROUTE No. 5.

Once in every two weeks.

From Bombay to Hong-Kong, calling at Point de Galle, and Singapore and back from Hong-Kong to Bombay, calling at Singapore and Point de Galle.

Distance 3,852 miles. The service to be performed once each way in every alternate week in 406 hours, exclusive of stoppages, the duration of which will be fixed by the POSTMASTER GENERAL.

ROUTE No. 6.

Once in every two weeks.

From Hong-Kong to Shanghai, and back from Shanghai to Hong-Kong.

Distance 870 miles. The service to be performed once each way in every alternate week in 92 hours.

ROUTE No. 7.

Once in every two weeks.

From Shanghai to Yokohama, and back from Yokohama to Shanghai, calling on both voyages at Nagasaki.

Distance 1,120 miles. The service to be performed once each way in every alternate week in 118 hours, exclusive of the stoppage at Nagasaki, the duration of which will be fixed by the POST-MASTER GENERAL.

NOTE.—During the prevalence of the south-west monsoon, 96 hours additional will be allowed for the voyages from Bombay to Suez, from Calcutta to Suez, and from Hong-Kong to Bombay, and during the prevalence of the north-east monsoon, 96 hours additional will be allowed for the voyage from Bombay to Hong-Kong.

SCHEDULE A, ABOVE REFERRED TO.

Estimates, Statements, and Accounts, deposited by the Peninsular and Oriental Steam Navigation Company with Her Majesty's Post Master General.

1. Memorandum for new Contract Tenders.
2. Estimate, Southampton and Marseilles lines.
3. Do. Brindisi and Alexandria line.
4. Do. Bombay and Suez line.
5. Do. Suez and Hong-Kong line.
6. Do. Hong-Kong and Shanghai line.
7. Do. Shanghai and Yokohama line.
8. Do. Bombay and Calcutta line.
9. Do. Supplementary Ships.
10. Do. Calcutta and Hong-Kong.
11. Arrangement of Earnings.
12. Mileage Table for proposed Lines.
13. Statement of sundry Disbursements and Coals.
14. Comparison of Statements with Ledger.
15. Tonnage and Value of Steam Ships.

MONTROSE. L. S. The Seal of the P. & O. Company.

Signed, sealed, and delivered by the within-named James, Duke of Montrose, Her Majesty's Postmaster General, in the presence of

E. B. OSBORN,
Solicitor's Office, General Post Office.

The Common Seal of the within-named Peninsular and Oriental Steam Navigation Company, was hereunto fixed in the presence of

P. D. HADOW,
JAS. ALLAN,
EDWARD THORNTON,
H. BAYLEY,
} Directors.

C. W. HOWELL,
Secretary.

Z. BROOKE,
Solicitor's Department,
General Post Office.

[For Time-Table see Statement attached.]

ORDER.—Ordered, that a copy of the Despatch, and of the Contract and Time-Table therein referred to, be published in the *Gazette of India*.

The 12th February 1868.

No. 959.

Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency.

Date of Returns.	Circles of Issue.	Notes in circulation.	Silver Coin Reserve.	Gold Bullion Reserve.	Silver Bullion Reserve.	Government Securities held in Calcutta.	Notes of other Circles.
1868.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31st Jan.	Calcutta Circle	2,94,44,200	82,58,827	1,47,495	30,61,718	1,28,87,670	50,88,490
,,	Allahabad Branch Circle ...	66,36,240	55,29,189	.....	.....	11,03,291	3,760
,,	Lahore ditto ditto ...	42,25,310	34,91,093	.....	.....	7,00,037	34,180
,,	Nagpore ditto ditto ...	47,78,200	41,66,038	.....	.....	5,47,902	64,260
,,	Madras Circle	57,42,630	25,35,226	.....	.....	27,28,404	4,79,000
,,	Calicut Branch Circle	6,94,080	5,94,021	.....	.....	1,00,059	.....
,,	Trichinopoly ditto ditto	10,76,980	9,76,921	.....	.....	1,00,059	.....
,,	Vizagapatam ditto ditto ...	3,40,370	2,40,311	.....	..	1,00,059	.....
,,	Bombay Circle	5,43,21,690	3,51,44,009	.....	22,00,000	1,37,52,961	32,24,720
,,	Kurrachee Branch Circle ...	27,75,310	22,54,914	.....	.....	5,00,106	20,290
		11,00,35,010					89,14,700
	Deduct— Notes of other Circles cashed at Calcutta, Madras, Bombay, Allahabad, Lahore, Nagpore, and Kurrachee	89,14,700					
	Total ...	10,11,20,310	6,31,90,549	1,47,495	52,61,718	3,25,20,548	

Calcutta,
Dept. of Issue of Paper Currency;
The 5th February 1868.

H. HYDE, *Lieut. Colonel,*
Head Commissioner of Paper Currency.

The 13th February 1868.

No. 965.

Monthly Statement of Accounts that have been received under the New System up to 31st January 1868.

Accounting Offices.	For 1867-68, up to what month.
Accountant General, Bengal	November 1867.
Ditto, British Burmah	Ditto.
Deputy Accountant General, Central Provinces	Ditto.
Accountant General, Madras	Ditto.
Ditto, Punjab	Ditto.
Ditto, Bombay	Ditto.
Ditto, N. W. Provinces (for Oude)	Ditto.
Ditto, ditto (for N. W. Provinces)	Ditto.
Public Works Department	October 1867.
Treasury and Departmental Accounts Branch (for India)	Ditto.
Military Department	September 1867.

The 14th February 1868.

No. 989.

In continuation of Notification No. 541, dated the 24th January 1868, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of December last, contrasted with that of the previous years, is published for general information :—

	December 1865.	December 1866.	December 1867.
	Rs.	Rs.	Rs.
Government of India	2,44,82,342	53,66,962	74,90,466
Bengal	1,20,86,735	1,15,70,996	1,46,15,277
British Burmah	26,60,211	13,63,146	19,71,597
North-Western Provinces	2,25,55,115	1,93,28,721	1,99,48,039
Oude	57,27,651	38,48,874	42,36,647
Punjab	1,08,67,031	94,82,843	98,18,619
Bombay	1,99,07,029	1,34,72,366	1,37,27,145
Central Provinces	39,73,844	33,13,898	43,95,286
Madras	1,53,96,843	1,59,99,008	1,94,97,751
	11,76,56,801	8,37,46,904	9,57,00,827
Berars	19,11,721	32,16,257	*
Total ...	11,95,68,522	8,69,63,161	

* The Cash Balance of the Berars is omitted, their Revenues and Charges being now excluded from those of the Government of India.

Published by order of the Governor General in Council,

E. H. LUSHINGTON,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 8th February 1868.

No. 129 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Colonel Henry Knightley Burne, of the Bengal Staff Corps, Deputy Secretary to the Government of India, Military Department. } For 15 months.

No. 130 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointments, with effect from the date of Lieutenant Colonel Burne's departure for Europe:—

Lieutenant Colonel B. E. Bacon, 1st Assistant Secretary, to officiate as Deputy Secretary to the Government of India in the Military Department during the absence on sick leave to Europe of Lieutenant Colonel H. K. Burne, or until further orders.

Major W. M. Lees, 3rd Assistant Secretary, to officiate as 1st Assistant Secretary, until further orders, *vice* Lieutenant Colonel Bacon.

The 10th February 1868.

No. 131 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Captain Spencer Grant Warde, of the late 11th Regiment Native Infantry. } For 3 years, under the old Regulations.

No. 132 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Bombay.
Surgeon R. Rouse, of the Medical Department.	25th Jan. 1868.

No. 133 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointments :—

Punjab Frontier Force.

3rd Cavalry.

Surgeon R. Rouse to the medical charge, *vice* Surgeon H. Thom, M. D., appointed to the 5th Gokha Regiment.

4th Cavalry.

Lieutenant R. P. Blake, 2nd Squadron Subaltern, to be 1st Squadron Subaltern, *vice* Lieutenant Underwood appointed 3rd Squadron Officer.

No. 134 *of* 1868.—With reference to Government General Order No. 70, dated 22nd ultimo, the leave of absence to visit Bombay preparatory to proceeding to Europe on sick certificate granted to Lieutenant Colonel A. Macqueen, Sub-Assistant Commissary General, is to be held to have had effect from the 28th January 1868.

No. 135 *of* 1868.—The under-mentioned Officer of the Royal Engineers, who has been placed under orders for duty in the Bengal Presidency, reported his arrival on the date specified :—

	Date of arrival at Fort William.
Lieutenant G. T. Plunkett ...	30th Jan. 1868.

No. 136 *of* 1868.—The following paragraphs of a letter from the Right Hon'ble the Secretary of State for India, No. 459, dated the 16th of December 1867, in the Financial Department, are published for general information :—

Para. 1.—"I have received and considered in Council your Military letter No. 313, dated the 23rd October last, forwarding correspondence regarding the claim of Lieutenant J. L. G. O'Brien to withdraw from the Bengal Military Orphan Society from the date of his transfer to the 82nd Regiment, and of Lieutenant H. Beal to be allowed to withdraw from the Bengal Military and Orphan Societies, under the provisions of your General Order No. 899 of 1866.

* * *

4. "These applications, you say, have opened the question as to how far Officers who have joined purchase corps were at any time liable, or even eligible, to continue their subscriptions to the Indian funds. Previous to the transfer of the Bengal Military Funds to Government, all Officers exchanging into purchase regiments were considered as Members of the Military Funds, and the liability on those funds for the pensions of widows and children of Officers dying when in those regiments continued as long as the subscriptions were deducted or paid. As long as this liability existed, of which there is no doubt, it is clear that the subscriptions were rightly deducted. Immediately after the transfer of the funds to Government, the Secretary of State for India in Council gave to Officers exchanging from the old Indian regiments into any other branch of Her Majesty's Service, the option of belonging or ceasing to belong to any of the Military Funds, and a refund of subscriptions was allowed, not only to those Officers who had actually protested against being compelled to continue Members, but also to any Officers who declared 'that they had not sent in applications to withdraw, until a decision had been arrived at in Colonel Salusbury's case.'

5. "I cannot see that any Officer has any ground of complaint in the matter, and I request that you will, in future, except in special circumstances, allow the withdrawal from any of the Military Funds only from the date of the Officer's application to that effect."

No. 137 *of* 1868.—With reference to the Notification issued by the Government of Bengal, dated 24th January 1868, the services of Assistant Surgeon J. Browne, Civil Assistant Surgeon of Sylhet, are placed at the disposal of the Commander-in-Chief for an appointment under His Excellency's orders.

No. 138 *of* 1868.—The under-mentioned soldier of Her Majesty's Service is permitted to reside and draw his pay in India as an out pensioner of Chelsea Hospital, in accordance with the Royal Warrant of the 23rd July 1864, pending a reference to the Home Authorities as to the amount of his pension :—

Private T. Burrows ... 20th Hussars.

No. 139 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following temporary promotion :—

Quarter Master General's Department.

Captain C. J. East, Deputy Assistant Quarter Master General, to officiate as Assistant Quarter Master General during the absence on leave of Lieutenant Colonel G. Allgood, C. B., or until further orders.

No. 140 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following arrangements in the Department of the

Quarter Master General.

Major C. C. Johnson, 1st Assistant Quarter Master General, whose term of Staff Service will expire on the 20th instant, will continue in his appointment as a temporary arrangement and until further orders.

Captain M. H. Heathcote, Officiating Deputy Assistant Quarter Master General, to be a Deputy Assistant Quarter Master General on the Establishment, *vice* Captain H. Maxwell whose term of Staff Service will expire on the 20th instant.

Captain A. W. J. Montgomerie, Officiating Deputy Assistant Quarter Master General, to be a Deputy Assistant Quarter Master General on the Establishment, *vice* Captain G. H. Basevi, whose term of Staff Service will expire on the 20th instant.

Captain J. Creagh, Officiating Deputy Assistant Quarter Master General, to be a Deputy Assistant Quarter Master General on the Establishment, *vice* Captain F. Hall, whose term of Staff Service will expire on the 20th instant.

Captain K. J. W. Coghill, of Her Majesty's 19th Hussars, Officiating Assistant Adjutant General of Division, to be a Deputy Assistant Quarter Master General on the Establishment, *vice* Major M. Hunter, whose term of service as Deputy Assistant Quarter Master General, will expire on the 20th instant.

Major Hunter will, however, continue to officiate as Assistant Quarter Master General as notified in Government General Order No. 102 of the 3rd February 1868.

The 11th February 1868.

No. 141 *of* 1868.—The services of Lieutenant G. T. Plunkett, of the Royal Engineers, are placed at the disposal of the Public Works Department.

No. 142 *of* 1868.—With reference to the Government General Orders noted in the margin, it is hereby notified, for general information, that the "Sanitary Commissioner for Bengal" will in future be designated *Sanitary Commissioner with the Government of India.*

Nos. 196 and 197, dated 28th February 1866.

No. 143 *of* 1868.—The under-mentioned Officers have reported their departure on the date specified opposite to their names:—

Major General T. F. Flemyng, of the Bengal Staff Corps, Government General Order No. 1201 of 1867.	*Baroda*, 14th Jan. 1868, from Bombay.
Lieutenant F. H. Hinde, of the General List, Infantry, Government General Order No. 79 of 1868.	*Conflict*, 6th Feb. 1868.

The 12th February 1868.

No. 144 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

HYDERABAD CONTINGENT.

5th Infantry.

Ensign J. G. Proudfoot, of Her Majesty's 21st Fusiliers, a candidate for the Staff Corps, to officiate as Wing Subaltern, during the absence on sick leave to Europe of Lieutenant McGhee, or until further orders, *vice* Captain Way, officiating as Adjutant.

No. 145 *of* 1868.—His Excellency the Viceroy and Governor General of India has been pleased to appoint Lieutenant E. F. Fortescue, 2nd Wing Subaltern of the 36th (the Bareilly) Regiment Native Infantry, to officiate as Aide-de-Camp on His Excellency's Personal Staff, as a temporary arrangement.

The 13th February 1868.

No. 146 *of* 1868.—The promotions of the Officers named in the margin, to act as Sub-Assistant Commissary General, 1st Class, notified in Government General Order No. 127 of 1868, are cancelled, and the following are made in lieu:—

Lieutenant A. R. Badcock.
" N. F. Parker.
" C. O'Donel.

Lieutenant N. F. Parker, Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 2nd Class, from 28th January 1868, *vice* Lieutenant Colonel Dunbar, promoted temporarily.

Lieutenant C. O'Donel, Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 1st Class, from 1st February 1868, *vice* Captain Hogg, promoted temporarily.

Lieutenant E. M. L. Marriott, Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 1st Class, from 9th February 1868, *vice* Captain Keir, promoted temporarily.

Lieutenant Rowband's promotion to act as Sub-Assistant Commissary General, 2nd Class, as notified in Government General Order No. 127 of 1868, is also cancelled, he having been previously promoted to act in that grade in Government General Order No. 1190 of 1867.

No. 147 *of* 1868.—The following order, issued by the Government of Bombay, is confirmed:—

Granting leave of absence to Europe on medical certificate to the under-mentioned Officer:—

No. 58 *of the 27th January* 1868.—Captain Charles Richard Matthews, of the Bengal Staff Corps, 3rd Class, Assistant Commissioner, Jhansie.	For 20 months.

No. 148 *of* 1868.—The following extracts from the *London Gazette* of the 7th January 1868, pages 54 and 56, are published for general information:—

"*London Gazette*" *of 7th January* 1868, *page* 54.

WAR OFFICE;

Pall Mall, 7th January 1868.

Government General Order No. 64 of 1868.

"The date of promotion, from Second Captain, "of Captain D. J. Nasmyth "(late Bombay), is 18th Febru- "ary 1861, and not as stated "in Gazette of 17th ultimo."

"*London Gazette*" *of the 7th January* 1868, *page* 56.

BREVET.

Government General Order No. 1121 of 1867.

"For Major and Brevet Lieutenant Colonel W. "L. Merewether, C. B., &c., "which appeared in the Gazette "of 24th September last,— "Read Lieutenant Colonel W. L. Merewether, "C. B., &c."

No. 149 *of* 1868.—In continuation of Government General Order No. 985 of 15th October 1867, regarding allowances to Officers for building houses, &c., the Right Hon'ble the Governor General of India in Council is pleased to direct the observance of the following procedure.

2. All applications are to be made to Government through the Quarter Master General.

3. On the sanction of Government being obtained, a blank form of prescribed mortgage bond, with copy of the Government Order, will be forwarded by the Quarter Master General's Department, through Officers Commanding Divisions, for execution in the presence of the Officer Commanding the Station and another Officer, after which it will be registered in the nearest Registry Office and forwarded with the Government sanction, and a bill for the authorised amount, to the Pay Master of the Circle.

4. When the advance has been made, the mortgage bond is to be transmitted to the Military Accountant for safe custody, and will, final liquidation of the sum, be sent by the Controller of Military Accounts to the Quarter Master General, for delivery to the mortgager.

This order is applicable to the Presidencies of Fort St. George and Bombay.

No. 150 *of* 1868.—The services of Surgeon D. B. Smith, M. D., in medical charge of Mussoorie, are placed at the disposal of the Government of Bengal.

No. 151 *of* 1868.—The under-mentioned Officers are admitted to the Bengal Staff Corps with effect from the dates specified opposite to their names, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Robert William Erskine Burrowes, of the General List, Infantry, District Superintendent of Police, Central Provinces.	2nd Mar. 1867.
2nd Captain Edward Lempriere Earle, of the Royal Artillery, 2nd Grade Executive Engineer, Department of Public Works, Assistant to the Chief Engineer, and Assistant Secretary to Government, Punjab, Department of Public Works.	3rd June 1867.

No. 152 *of* 1868.—The following promotions are made in the under-mentioned Corps of the Native Army:—

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose Room.
The 30th (the Agra) Regiment of Native Infantry.	*Jemadar.*			
	Moula Bux Khan	Subadar	1st May 1867.	Rajaram Tewarry, invalided.
	Havildar.			
	Sewsurrun Pattuck	Jemadar	Ditto ...	William Smith, invalided.
	Gyadutt Sing ..	Ditto	Ditto ...	Moula Bux Khan, promoted.

The 14th February 1868.

No. 153 *of* 1868.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate:—

Major (Brevet Lieutenant Colonel) George Allgood, C. B., of the Bengal Staff Corps, Assistant Quarter Master General, Peshawur Division.	For 20 months.
Major Robert Chadwick Dickson, of the late 33rd Regiment Native Infantry.	For 20 months, under the old Regulations.
Surgeon Major George Richard Pemberton, M. D., of the Medical Department.	For 20 months under the new Regulations.
Captain William Blunt Barwell, of the Bengal Staff Corps, Sub-Assistant Commissary General, 3rd Class (on probation).	For 20 months.

No. 154 *of* 1868.—The names of the under-mentioned Officers on the Bengal Establishment, whose services have at different times been placed temporarily at the disposal of the Government of Bombay for employment with the Force proceeding to Abyssinia, are published for general information:—

Captain (Brevet Major) W. T. Goldsworthy, of Her Majesty's 91st Foot.	For employment on the Brigade Staff.
Major J. A. Grant, C. B., of the Bengal Staff Corps, 2nd in Command and Wing Officer, 4th Goorkha Regiment.	For the Quarter Master General's Department.
Lieutenant W. Tweedie, Bengal Staff Corps, 2nd Assistant to the Resident, Hyderabad.	
Major B. G. VanderGucht, of the Bengal Staff Corps.	For the Commissariat Department.
Major F. J. Ellis, of the Bengal Staff Corps.	
Major J. Leven, Bengal Staff Corps, of the Bengal Army Commissariat Department.	
Captain J. Stevenson, of the Bengal Staff Corps.	
Captain H. M. B. Burlton, of the Bengal Staff Corps.	
Captain N. R. Burlton, Bengal Staff Corps, of the Bengal Army Commissariat Department.	
Lieutenant W. G. Smith, General List, Infantry, of the Bengal Army Commissariat Department.	
Lieutenant Colonel H. T. Bartlett, Bengal Staff Corps, Cantonment Magistrate, Saugor.	As Treasurer with the Force.
Captain (Brevet Major) A. Gaunnell, of Her Majesty's 46th Foot.	For the Intelligence Department.
Lieutenant C. M. MacGregor, of the Bengal Staff Corps (then on leave in Europe).	
Captain F. T. Bainbridge, of the Bengal Staff Corps, Wing Officer, 3rd Sikh Infantry, attached to the Punjab Mule Train.	For the Land Transport Corps.
Captain P. Roddy, V. C. (Unattached), Assistant with the Punjab Mule Train.	
Lieutenant A. G. Ross, of the Bengal Staff Corps, Wing Officer, 1st Sikh Infantry, attached to the Punjab Mule Train.	
Lieutenant H. E. Ryves, Bengal Staff Corps, 3rd Squadron Officer, 18th Bengal Cavalry, Assistant attached to the Punjab Mule Train.	
Cornet C. Lucas, of the 2nd Dragoon Guards.	
Lieutenant G. M. D. Hill, General List, Infantry, 2nd Wing Subaltern, 20th (Punjab) Regiment Native Infantry.	For the Kahar Corps.
Lieutenant J. M. Tulloch, of the General List, Infantry, 1st Wing Subaltern, 16th (The Lucknow) Regiment Native Infantry.	

Lieutenant A. G. Hartshorne, General List, Infantry, Quarter Master, 13th (The Shekhawattee Regiment) Native Infantry.	For the Calcutta Mule Train.	
Lieutenant A. B. Chalmers, of the General List, Infantry, 1st Squadron Subaltern, 16th Bengal Cavalry.		
Lieutenant J. N. Steel, of the General List, Infantry, 1st Wing Subaltern of the 25th Punjab Regiment Native Infantry.		
Ensign A. Gaselee, of Her Majesty's 93rd Highlanders, 1st Wing Subaltern, 4th Punjab Infantry.	For the Punjab Mule Train.	
Captain W. Cabell, of the Bengal Staff Corps.	For the charge of Muleteers.	
Lieutenant J. Chalmers, Unattached Deputy Conservator, Chenab and Ravee Forests.		

Assistant Surgeon A. F. Richmond, of the Medical Department.

No. 155 *of* 1868.—With reference to Government General Order No. 44 of the 12th January 1867, Apothecary William Moore Martin having returned from Europe with the permission of the Right Hon'ble the Secretary of State for India, is transferred to the Pension Establishment in India, on the pension of an Apothecary, *viz.*, Rupees 80-7-0 per mensem, as a very special case, subject to the approval of the Right Hon'ble the Secretary of State for India.

No. 156 *of* 1868.—The under-mentioned Officers have reported their return from England:—

	Date of arrival at Fort William.
Surgeon A. Eteson, of the Medical Department.	10th Feb. 1868.
Major C. Shaw, of the Bengal Staff Corps.	
Captain W. R. Martin, of the late 48rd Regiment Native Infantry.	
Captain J. P. Harris, of the Bengal Staff Corps.	
Captain W. H. Macnaghten, of the late 5th European Regiment.	
Lieutenant H. G. Becher, of the Bengal Staff Corps.	
Lieutenant A. J. Stead, of the General List, Infantry.	

No. 157 *of* 1868.—The services of Assistant Surgeon E. A. Fitzgerald, in Medical charge of the 2nd Regiment Sikh Infantry, are placed temporarily at the disposal of the Government of the North-Western Provinces.

No. 158 *of* 1868.—The under-mentioned Officers have reported their departure on the dates specified opposite to their names:—

Major General J. D. Macpherson, C. B., of Infantry, Commissary General, Government General Order No. 112 of 1868.	"Candia," 10th February 1868.
Lieut. Colonel H. K. Burne, of the Bengal Staff Corps, Deputy Secretary to the Government of India, Military Department, Government General Order No. 129 of 1868.	"Candia," 10th February 1868.
Major A. Francis, of the Bengal Staff Corps, Government General Order No. 112 of 1868.	
Captain C. S. Maclean, of the Bengal Staff Corps, Government General Order No. 1181 of 1867.	
Captain S. G. Warde, of the late 11th Regiment Native Infantry, Government General Order No. 131 of 1868.	
Lieut. A. J. C. Cunningham, of the Royal Engineers, Government General Order No. 112 of 1868.	

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 8th February 1868.

No. 42.

The under-mentioned Accountants have been transferred from the North-Western Provinces to Central India:—

Mr. D. M. Chalmers, Accountant, 3rd Grade.
„ W. E. Durrant, Accountant, 4th Grade.

The 11th February 1868.

No. 43.

The services of Mr. C. J. Campbell, 1st Grade Executive Engineer, and Officiating Assistant Secretary to the Government of India, in the Public Works Department, are placed at the disposal of the Government of Bengal in the Public Works Department for special duty. Mr. Campbell will have the rank of Officiating Superintending Engineer, 2nd Class.

The 12th February 1868.

No. 44.

Lieutenant G. T. Plunkett, R. E., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to the Central Provinces.

The 14th February 1868.

No. 45.

Major G. A. Searle, M. S. C., is appointed to the Public Works Department as a 1st Grade Executive Engineer, and posted to Bengal.

No. 46.

Gunner W. Ferrier, 1st Grade Overseer on probation, British Burmah, is dismissed from the Public Works Department, and remanded to military duty.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th February 1868.

No. 7386.

To prevent mistakes, which are frequent, regarding the manner of transmitting "Service Messages," it is hereby notified that, unless the word "Service" is either written or printed *on the face of the messages themselves*, they will be considered *private* messages and treated accordingly.

R. MURRAY, *Major,*
Offg. Dir. Genl. of Tels. in India.

PAPER CURRENCY OFFICE.

NOTIFICATION.

Calcutta, the 4th February 1868.

NEW ISSUE OF CURRENCY NOTES.

In continuation of Notifications dated 1st July and 10th September 1867, notice is given that Currency Notes of the new pattern for Rs. 100 will now be issued from the Exchange Department of this Office.

The Notes are almost precisely similar to those lately issued for Rs. 10, 20 and 50; the sole difference being that the value in green color is printed in figures, and not in letters, across the lower part of the Note.

H. HYDE, *Lieut. Col.*
Head Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 6th February 1868.

No. 264.

Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Yunghaian*, will be closed at this Office on Saturday the 15th instant, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

The 11th February 1868.

No. 266.

The Overland Mail per Steamer *Mongolia* will be closed on Monday the 17th instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.	*Viâ Marseilles.*	*Viâ Southampton.*
Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „ „	0 13 4	„ 0 8 0
	„ 2 „ „	1 10 8	„ 1 0 0
Books and Pattern Packets.	Under 4 Ounces	Rs. 0 4 0	Rs. 0 2 8
	„ 8 „ „	0 8 0	„ 0 5 4

The 12th February 1868.

No. 266.

Mail Packets *viâ* Marseilles, also *viâ* Southampton, for the Overland Mail which leaves Bombay on the 29th February 1868 will be closed in this Office at 6 P. M., on Sunday, the 23rd instant.

An Express Packet will be closed at 6 P. M., on Monday the 24th idem.

The 13th February 1868.

No. 267.

Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Friday the 21st instant, at 6 P. M.

W. H. MCGOWAN,
Post Master of Calcutta.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 3rd, 1868...	.....	.....	804	88,813	30,61,717
„ 4th, „	13,237	.....	14,042	88,775	30,61,717
„ 5th, „	1,532	807	14,769	89,798	30,61,717
„ 6th, „	.....	.....	14,769	89,765	30,61,717
„ 7th, „	.....	.....	14,769	89,685	30,61,717
„ 8th, „	.....	.....	14,757	89,640	30,61,717

CALCUTTA MINT,
The 10th February 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

COMPTROLLER GENERAL'S OFFICE.

Statement of Revenue and Expenditure of the Government of India from 1st April to 30th September 1867, compared with the corresponding quarters of the previous year.

Revenue.	From 1st April to 30th September 1867.	From 1st April to 30th September 1866.
	£	£
I.—Land Revenue	8,031,661	9,040,658
II.—Tributes from Native States	336,678	360,001
III.—Forest Revenue	91,042	168,659
IV.—Abkaree	1,101,593	1,150,232
V.—License Tax (and Paperaree Tax, Central Provinces), and Income Tax	495,755	90,093
VI.—Customs	1,202,221	982,567
VII.—Salt	2,555,984	2,559,531
VIII.—Opium	4,253,141	3,642,242
IX.—Stamps	1,148,155	1,064,789
X.—Mint	92,561	181,502
XI.—Post Office	177,956	135,877
XII.—Telegraph	61,241	194,495
XIII.—Law and Justice	328,502	362,106
XIV.—Police	117,066	97,700
XV.—Marine	76,890	78,671
XVI.—Education	33,558	30,421
XVII.—Interest	55,117	209,256
XVIII.—Miscellaneous	101,831	2,138,540
Army	324,317	391,175
Public Works	169,924	1,748,437
Total Revenue ...	20,755,392	24,626,955

Expenditure.	From 1st April to 30th September 1867.	From 1st April to 30th September 1866.
	£	£
1.—Interest on Funded and Unfunded Debt ...	1,202,533	1,659,247
2.—Interest on Special Loans for Public Works ...	2,442	
3.—Interest on Service Funds and other Accounts	281,050	396,618
4.—Allowances, Refunds, and Drawbacks ...	164,494	179,373
5.—Land Revenue	977,644	1,004,307
6.—Forest	88,388	94,433
7.—Abkaree	116,247	103,056
8.—Assessed Taxes	14,325	4,116
9.—Customs	101,418	99,874
10.—Salt	166,505	184,652
11.—Opium	1,554,587	1,361,886
12.—Stamps	52,736	52,555
13.—Mint	61,863	85,652
14.—Post Office	163,535	114,215
15.—Telegraph	148,304	224,892
16.—Allowances to District and Village Officers	128,205	284,119
17.—Administration and Public Departments ...	525,405	527,076
18.—Law and Justice	1,197,529	1,290,183
19.—Police	1,175,936	1,218,156
20.—Marine	402,188	289,320
21.—Education, Science, and Art	328,320	396,547
22.—Ecclesiastical	74,833	74,227
23.—Medical Services	152,176	137,760
24.—Stationery and Printing	131,065	127,241
25.—Political Agencies and other Foreign Services ...	104,764	118,589
26.—Allowances and Assignments under Treaties and Engagements	690,836	1,153,590
27.—Miscellaneous Services	155,543	1,092,308
28.—Superannuation, Retired, and Compassionate Allowances	269,867	315,798
Army	6,253,900	7,637,988
Public Works	2,710,774	3,741,377
Total Expenditure ...	19,397,407	23,969,156

Notes.—The Columns "April to September 1866" contain the Revenue and Expenditure of the Berar Assigned Districts and of the Eastern Settlements.

April 1866, being the last month of the official year 1865-66, contains such Revenues and Charges as are brought to Account at the end of the year; April 1867, in consequence of the change in the year of Account, cannot be compared with April 1866.

Published with reference to Resolution of the Government of India, Financial Department, dated 25th October 1865. See *Gazette of India* of the 4th November 1865.

OFFICE OF COMPTROLLER GENERAL OF ACCOUNTS; CENTRAL ACCOUNTS BRANCH, *The 12th February* 1868.

THOMAS PEACHEY, *Deputy Comptroller General of Accounts.*

E. F. HARRISON, *Comptroller General of Accounts.*

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 *A, dated Simla,* 30*th July* 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

First half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{14}$03355 for Rs. 50.

JOHN BOAG.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{14}$18324 for Rs. 10.

J. B. BALDWIN.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. 56727 for Rs. 50.
„ 30368 „ 50.

SYUD BAKIR HOOSEIN.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{15}$95878 for Rs. 20.
„ $\frac{A}{15}$59052 „ 100.

C. PATERSON.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{38}$88107 for Rs. 100.
„ $\frac{A}{38}$88108 „ 100.
„ $\frac{A}{38}$88109 „ 100.
„ $\frac{A}{38}$88110 „ 100.

ABDOOL KURIM.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{37}$15506 for Rs. 20.

JADUB CHUNDER GHOSE.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{15}$09267 for Rs. 50.
„ $\frac{A}{15}$09888 „ 100.

MOTEE RAM SHAH.

In transit by Post, halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{44}$48338 for Rs. 20.
„ $\frac{A}{44}$46086 „ 20.

NOBIN CHUNDER MOOKERJEE, *for* RAJKRISTO MOOKERJEE.

In transit, second half of the following Nagpore Circle Currency Note—intimation of loss given to the Currency Office, Nagpore :—

No. $\frac{A}{13}$61707 for Rs. 50.

W. J. GREENWOOD.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{12}$09946 for Rs. 50.
„ $\frac{A}{12}$09947 „ 50.

J. R. MCMULLIN.

The following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{13}$24739 for Rs. 100.
„ $\frac{A}{14}$11674 „ 100.

JODOO NAUTH SIRCAR.

Half of the following Currency Note :—

No. $\frac{A}{6}$39438 for Rs. 20.

T. H. ELPHINSTONE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{21}$11832.

MUDDONGOPAL BURRAL.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{16}$38806 for Rs. 10.

GOBIND PERSHAD.

Halves of the following Currency Notes :—

No. $\frac{A}{18}$02732 for Rs. 10.
„ $\frac{A}{17}$16290 „ 20.

HAMILTON & Co.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{19}$09347 for Rs. 10.

NUNDO COOMAR ROY.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{44}$04738 for Rs. 20.
„ $\frac{A}{44}$03856 „ 20.
„ $\frac{A}{44}$32270 „ 20.
„ $\frac{A}{44}$31347 „ 20.
„ $\frac{A}{44}$34872 „ 20.
„ $\frac{A}{44}$61270 „ 20.
„ $\frac{A}{44}$59930 „ 20.
„ $\frac{A}{44}$07210 „ 20.
„ $\frac{A}{44}$16977 „ 20.

PROSSONO COOMAR GHOSE.

Lost or Stolen.

The following Currency Note—intimation of loss given to the Currency Offices, Calcutta and Allahabad :—

No. $\frac{A}{11}$60030 for Rs. 100.

ALEX. COUPER.

In transit by Post between Jhansie and Kussowlee, half of the following Lahore Currency Note :—

No. 78503.

W. GORDON ALEXANDER.

In transit by Post, from Futtehgurh to Lucknow, the left halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. $\frac{A}{11}$18683 for Rs. 20.
„ $\frac{A}{11}$95175 „ 20.
„ $\frac{A}{11}$91903 „ 20.
„ $\frac{A}{11}$02854 „ 20.
„ $\frac{A}{11}$97051 „ 20.
„ $\frac{A}{11}$13582 „ 20.

F. NUNDY.

The following Currency Notes—intimation of loss given to the Currency Office, Calcutta :—

No. $\frac{A}{13}$36365 for Rs. 100.
„ $\frac{A}{13}$47124 „ 100.

HELLEN C. SMITH.

Notice.

Application has been made to the Currency Office, Allahabad, for payment of a Currency Note, wrongly joined as follows :—

1st half of No. $\frac{A}{10}$78111 } one Note for Rs. 100.
2nd half „ $\frac{A}{10}$73109 }

NUBBE BUKSH.

Received in the course of business the following Currency Note, of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta :—

No. 89707 }
„ 40771 } one Note for Rs. 10.

CHAS. REDMAN.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 30576 of 1854 of the 4 per cent. Loan of Rs. 4,000, dated the 30th June, originally standing in the name of Rama Praboo, and last endorsed to Rama Praboo Wassoo Deva Praboo the Proprietor; payment of the above Note, and of Interest thereupon, have been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

RAMA PRABOO WASSOO DEVA PRABOO,
residing at Vypeen in Cochin.

Lost, Stolen, or Destroyed.

The under-mentioned six Government Promissory Notes belonging to the estate of the late Myla Iyahsawmy Moodeliar, the proprietor. Payment of these Notes and of interest thereon have been stopped at the Loan Office, and application is about to be made for the issue of duplicate Notes in my favour :—

No. 30192 of 1859-60, at 5½ per cent., for Rs. 1,000.
No. L$^{31a}_{A}$ of 1859-60, at 5½ per cent., for Rs. 1,000.
No. 8363 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8364 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8365 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.
No. 8367 of 33150 of 1854-55, at 4 per cent., for Rs. 1,000.

M. L. RAMASAWMY MOODELIAR,
Administrator to the Estate of the late
M. IYAHSAWMY MOODELIAR.

Notice.

Application has been made to the Treasury for fresh halves of the under-mentioned Government 4 per cent. Promissory Notes said to have been posted in London to Calcutta, by Mr. Francisco Pereira, in October 1867 :—

No. 004093 for Rs. 500.
„ 004094 „ 500.
„ 004095 „ 500.
„ 004096 „ 500.

E. BAPTIST,
for T. R. SAFE.

ADVERTISEMENTS.

Report by the Directors of the Bank of Bengal for the Half-year ended 31st December 1867.

The financial depression and superabundance of unemployed capital, which were the marked characteristics of the money market during the six months ended on 29th June, have been prolonged in an aggravated form to the close of the year. With a view to stimulate a more active demand, the Directors, by successive steps in the month of July, reduced the rate of interest to three per cent. on loans repayable at call, on ordinary fixed loans to three-and-a-half per cent., and on mercantile bills to four-and-a half per cent., per annum. Although those rates are lower than at any former period in the Bank's history, and have been almost continuous throughout the past half-year, yet they failed even to maintain the former range and extent of the Bank's advances to the public. Many of the Bank's constituents, who held large deposit balances, endeavored to effect loans in the open market on Government Securities at the rate of two per cent. per annum, but did not succeed in placing any considerable amount. The result of the prevailing inaction and distrust was a very large increase in the Bank's private deposits and a cash balance of unparalleled magnitude. Nor was the state of matters at the Branches materially different. Rates of interest and discount ruled lower during the entire half-year than at any previous date since the first Branch was established in 1862.

Notwithstanding those adverse and exceptional circumstances, the Directors have to acquaint the Proprietors that the net profits for the half-year amount to Rs. 7,72,114-8-7, and admit of the payment of a dividend at the rate of seven per cent. per annum; making, with ten per cent. paid at 29th June last, a dividend for the whole year of eight-and-a-half per cent. on the Bank's paid-up capital of two crores and twenty lakhs.

No losses have been sustained at the Head Office during the past six months. At one of the Branches a small amount has been written off as a doubtful debt. After a careful scrutiny of the outstanding advances at Head Office and Branches, the Directors are in a position to state that the provision formerly made is sufficient to cover every bad and doubtful debt.

The Bank's Investments in Government Securities standing in the Books on 31st December last, at Rs. 95,14,610-8, are very considerably under their market value.

Since the beginning of 1862 the business relations of the Bank, both at the Head Office and the Branches, with the Presidency of Bombay have assumed very large and important dimensions. For nearly two years past, however, the conduct of the Bank's business in that Presidency has been attended with considerable embarrassment, arising out of the critical and anomalous condition of the Bank of Bombay, who acted as Agents for the collection of the outstandings and the disposal of the proceeds realized on account of the Bank of Bengal. During the greater portion of the last six months, it was deemed necessary to restrict the Bank's operations with that Presidency until, in the near prospect of the Bank of Bombay being placed in liquidation, the Directors resolved to appoint one of their own Officers to be the Bank's Agent in Bombay. Mr. John Hector, the Bank's Chief Accountant, was selected for that office, and the Agency has accordingly been established under his charge since 4th November last.

The powers delegated to the Bank's Agent are precise and well defined, embracing only the description of business formerly transacted by the Bank of Bombay as Agents of the Bank of Bengal. The Directors, although entertaining no doubt that the appointment of an Agent in Bombay under the limitations adverted to, is a matter entirely within their own discretion, and requires no sanction or authority from Government, nevertheless did not make the appointment without the distinct sanction of Government. This course throughout the whole procedure connected with the establishment of the Agency, and the subsequent conduct of the business, has been closely adhered to.

Since 4th November last, and on the requisition of the Government, the Directors have been enabled from the available resources of the Agency to provide for the State requirements in Bombay a sum of nearly two millions sterling, on terms which have given entire satisfaction to His Excellency the Viceroy in Council.

STATEMENT of the Affairs of the Bank of Bengal as at 31st December 1867.

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Proprietors' Capital paid up ...	2,20,00,000	0	0	Government Securities ...	95,14,610	8	0
Reserve Fund	18,51,414	4	7	Loans on Government Securities at Head Office and Branches ...	48,82,800	0	0
General Treasury Balance at Head Office, Rs. 22,40,110 9 0				Accounts of Credit on do. do. do.	9,11,827	15	8
Ditto ditto at Branches ... „ 99,32,541 13 11				Mercantile Bills discounted do. do:	1,07,14,[illegible]	[illegible]	[illegible]
	1,21,73,652	6	11	Dead Stock	[illegible]	[illegible]	[illegible]
				Stamps	[illegible]	0	0
				Balances with other Banks ...	9,73,[illegible]	[illegible]	[illegible]
				Sundries	4,57,550	6	6
					2,80,54,883	2	6
Other Deposits at Head Office and Branches	4,18,82,033	0	2				
Bank Post Bills, &c.	6,92,615	11	5				
Bank Notes outstanding ...	16,300	0	0				
Sundries	10,29,807	4	6	Cash & Currency Notes at Head Office ... Rs. 3,07,16,167 13 1			
				Cash & Currency Notes at Branches, „ 2,08,73,771 12 0			
					5,15,89,939	9	1
Rupees ...	7,96,44,822	11	7	Rupees ...	7,96,44,822	11	7

Profit and Loss Account.

RECEIPTS.	Rs.	A.	P.	Rs.	A.	P.
Amount received in Discount, Interest and Commission at Head Office and Branches	...	...	...	11,50,548	5	5
DISBURSEMENTS.						
Establishment at Head Office and Branches	2,85,152	2	6			
Pensions	2,693	0	0			
Directors' Fees	10,254	0	0			
Law Charges	1,455	11	9			
CONTINGENCIES—Stationery ... ... Rs. 8,272 13 6						
Lighting ... ... „ 3,099 9 9						
Printing ... ... „ 2,472 10 6						
Advertisements ... ... „ 1,020 4 0						
Rent of Branch Premises, Assessments, and Miscellaneous Charges at Head Office and Branches ... ... „ 46,991 9 9						
Cheque and Pass Books ... „ 974 12 8						
Allowance for Wear and Tear of Bank Property ... ... „ 13,047 2 5						
	75,878	14	7			
				3,78,433	12	10
Net Profit, Rupees ...	...	...	...	7,72,114	8	7
Amount set aside for payment of Dividend at the rate of 7 per cent. per annum ... ... Rs.	7,70,000	0	0			
Balance carried forward to next half-year's Accounts ... ... „	2,114	8	7			
				7,72,114	8	7

Reserve Fund.

Reserve Fund at 29th June 1867	18,59,479	4	7
To old outstanding Bank of Bengal Notes paid during the half-year	8,065	0	0
Balance of Reserve Fund ...	18,51,414	4	7

BOARD OF DIRECTORS (IN THE ORDER OF ROTATION).

Govt. Directors.
- E. H. LUSHINGTON, ESQ., *Secretary to the Government of India, Financial Department*, President of the Board.
- A. GROTE, ESQ., *Senior Member of the Board of Revenue.*
- E. F. HARRISON, ESQ., *Comptroller General of Accounts for India.*

HENRY CROOKE, ESQ., *of Messrs. Crooke, Rome and Co.*
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THE HON'BLE JOHN SKINNER, *of Messrs. Jardine Skinner and Co.*
S. DANBY, ESQ., *of Messrs. Gisborne and Co.*

By order of the Board,
GEORGE DICKSON,
Secretary and Treasurer.

BANK OF BENGAL,
Calcutta, 16th Jan. 1868.

Branches of the Bank.	*Agents & Actg. Agents.*
AGRA	... *G. Wyatt.*
AKYAB	... *John Moodie.*
ALLAHABAD	... *John D. Watters.*
BENARES	... *H. B. Sterndale.*
CAWNPORE	... *Thomas Dyson.*
DACCA	... *Alexander MacBean.*
DELHI	... *D. Kennedy.*
HINGUNGHAUT	... *G. S. Brown.*
JUBBULPORE	... *H. T. Balfour.*
LAHORE	... *James Nicoll, (Sub.)*
LUCKNOW	... *D. F. MacDonald.*
MIRZAPORE	... *Geo. Mackilligin.*
MOULMEIN	... *Thomas Watson.*
NAGPORE	... *Thomas Smith.*
PATNA	... *W. F. Fraser.*
RANGOON	... *John Gordon.*
UMRITSUR	... *F. A. Gillam.*

AGENT IN BOMBAY ... *John Hector.*

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 8th February 1868.

PARTICULARS.	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT. LOANS							5 PER CENT.						6 PER CENT.	4½ PER CENT. LOAN OF 1858-57.	TOTAL AMOUNT.
		of 1824-25.	of 1829-30.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	P. W. of 1854-55.	5 PER CENT. DEBENTURES FOR					6 PER CENT. LOAN OF 1858-60.		
										1 year.	2 years.	3 years.	5 years.	10 years.	15 years.		
										Repayable Jan. 1868.	Repayable Jan. 1869.	Repayable Jan. 1870.	Repayable June 1872	Repayable June 1877.	Repayable June 1882.		
Balance of 22nd January 1868 ...	52,600	39,400	2,346	20,93,546	37,03,700	1,46,35,700	1,10,67,900	69,31,300	16,500	...	1,50,000	14,19,000	33,20,000	33,16,400	44,12,700	4,21,12,900	15,59,25,758
Add—																	
Amount enfaced at Madras between 23rd January and 8th February 1867 ...	...	...	...	...	500	2,000	1,500	4,000	...	...	...	...	...	...	...	23,600	1,26,100
Amount enfaced at Bombay between 23rd January and 8th February 1867 ...	...	...	...	...	...	62,700	73,600	8,700	...	...	...	...	...	...	...	92,700	7,89,200
Amount enfaced at Calcutta between 23rd January and 8th February 1867 ...	...	...	...	1,307	19,600	1,72,500	26,300	10,600	1,500	...	...	16,000	31,000	1,37,000	39,000	2,03,600	19,41,067
TOTAL ...	52,600	39,400	2,346	20,94,853	37,23,800	1,49,72,900	1,11,69,200	69,54,600	18,000	...	1,50,000	14,19,000	34,20,000	34,73,400	44,51,700	4,23,32,500	15,87,32,125
Deduct—																	
Amount written off in the London Registers ...	...	...	...	...	...	5,000	...	...	...	...	...	...	...	...	...	5,000	29,000
Balance on 8th February 1868 ...	52,600	39,400	2,346	20,94,853	37,23,800	1,49,67,900	1,11,69,200	69,54,600	18,000	...	1,50,000	14,19,000	34,20,000	34,73,400	44,51,700	4,23,27,500	15,87,03,125

5 PER CENT. DEBENTURES FOR

Repayable Jan. 1868.	1 year.
Repayable Jan. 1869.	2 years.
Repayable Jan. 1870.	3 years.
Repayable June 1872	5 years.
Repayable June 1877.	10 years.
Repayable June 1882.	15 years.

Notes against India 241 lakhs, re-transferred from London 49 lakhs.

1867	22	„	0 „
8th Dec.	10	„	1 „
22nd „	22	„	1 „
9th Jan.	25	„	0 „
	323 lakhs.		51 lakhs.
	51 „		
	272 lakhs.		

NOTE.—From 8th June 1867 to 7th Dec. 1867 enfaced from India 241 lakhs, re-transferred from London 49 lakhs.

8th Dec.	to 21st	„	0 „
22nd „	to 9th Jan.	1868	1 „
9th Jan.	1868 to 22nd	„	1 „
23rd „	to 8th Feb.	„	0 „
			51 lakhs.

Balance against India ... 272 lakhs.

GEO. DICKSON.
Secretary and Treasurer.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
The 13th February, 1868.

BANK OF BENGAL.

Notice.

A Branch of the Bank has been established at Hyderabad in the Deccan, and Mr. Thomas Smith, of the Nagpore Branch, has been appointed interim Agent.

Mr. J. R. Fraser will act as Agent at Nagpore until further notice.

GEO. DICKSON,
Secy. and Treasurer.

CALCUTTA,
The 12th February 1868.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain,*
Exc. Engr., Fyzabad Division.

Notice.

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Notice.

Probate of the Will of Alexander Simpson late a Lieutenant Colonel in the Royal (Bengal) Artillery, and lately residing at Madras, in the East Indies, but now deceased, having been granted by the High Court at Madras to Mary Sims Simpson, residing at the Victoria Hotel, at Royapettah, within the local limits of Madras, the widow of the said deceased, as the sole Executrix thereby appointed. All persons having claims upon, being indebted to, or holding property belonging to the said Testator, are hereby required forthwith to state their claims, pay their debts, and deliver up such property to the said Executrix.

Dated this 30th day of January 1868.

M. SIMPSON,
Widow and Executrix of the late
Lieut. Col. A. Simpson, R. A.

High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies Act, 1866, and of the Oriental Steam Tug Association, "Limited." } The High Court of Judicature at Fort William in Bengal has by an order dated the twentieth day of December last appointed Mr. Mackertich Catchick Joakim of 203 Old China Bazar Street in the Town of Calcutta to be Official Liquidator of the above-named Company.

R. BELCHAMBERS,
Registrar.

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No. 6 of 1868.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 15, 1868.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 7th February 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble H. Sumner Maine.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Steuart Gladstone.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rájá Sheoráj Singh, C. S. I.

CIVIL SUITS' (PANJÁB) BILL.

The Hon'ble MR. BRANDRETH moved that the Report of the Select Committee on the Bill to enable the Lieutenant Governor of the Panjáb to invest any person with the powers of an Assistant Commissioner for the trial of civil suits, be taken into consideration. A slight alteration, which he had mentioned as having been suggested to him when he introduced the Bill, had been made in the third section by the Select Committee, and one or two verbal amendments had also been made.

The Motion was put and agreed to.

The Hon'ble MR. BRANDRETH also moved that the Bill as amended be passed.

The Motion was put and agreed to.

COMMISSIONER'S POWERS' (SIND) BILL.

The Hon'ble MR. SHAW STEWART introduced the Bill to enable the Government of Bombay to delegate to the Commissioner in Sind certain of the powers of a Local Government, and moved that it be referred to a Select Committee with instructions to report in a fortnight.

The Motion was put and agreed to.

EXEMPTION OF VILLAGES (BOMBAY) BILL.

The Hon'ble MR. SHAW STEWART also presented the Report of the Select Committee on the Bill to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency.

HIGH COURT FEES' BILL.

The Hon'ble MR. COCKERELL, in moving for leave to introduce a Bill to provide for the collection, by means of stamps, of fees payable in the High Court of Judicature at Fort William, said that in the late Supreme Court, the fees levied on proceedings in, and business coming before, that Court were originally appropriated by the officers employed in its several offices and departments, in payment of their services and their establishments; and this system remained in force till 1833, when an arrangement was made by which the Government undertook the payment of those officers and their establishments, and the fees which were collected as before by those officers were paid to Government.

On the amalgamation of the late Supreme and Sadr Courts, it became necessary to make some provision for continuing the practice of levying fees and stamp-duties, which had previously obtained in those Courts, and making such practice applicable to the new constitution of the amalgamated Courts under the Letters Patent.

By the fifteenth section of the Statute establishing the High Courts, it was provided that these Courts should have power to settle tables of fees to be collected therein, subject to the sanction of the Government; and it was proposed that fees should be levied in accordance with the practice of the late Supreme Court on all proceedings in, and business coming before, the High Court in the exercise of its ordinary original civil jurisdiction, and that, in regard to matters coming before the Court in the exercise of its new appellate jurisdiction, the system of levying stamp-duties in accordance with the scale laid down in the existing Stamp Act should, in conformity to the practice of the late Sadr Court, be adopted.

Doubts were entertained as to the practicability of carrying out this proposal without legislative authority. Act XX of 1862 was therefore passed, by which it was enacted that court fees and not stamp-duties should be paid in respect of proceedings in the High Court in the exercise of its original civil jurisdiction, and that stamp-duties in accordance with the scale prescribed by the then stamp law should be levied on instruments and writings filed, exhibited or recorded in, or furnished by, the Court in the exercise of its new appellate jurisdiction.

So much of that Act, at least, as related to the levy of court fees was professedly only a temporary enactment, to remain in force pending the consideration of the expediency of substituting stamp-duties for those fees, and of the

propriety of establishing an uniform system of assessment of duty on litigation on both sides of the Court.

It had been felt, however, that, having regard to the totally different character of the proceedings in, and business coming before, the High Court in the exercise of its separate jurisdictions, an uniform system of assessment of duty on litigation would be inapplicable to the circumstances of the case and inexpedient on financial grounds.

At the same time it was felt that the levy of stamp-duties was more simple than the fee-system, was better calculated to secure the punctual realization of the dues of the State, whilst it obviated the necessity of keeping complicated accounts and of maintaining a check over the collecting officers by subjecting their accounts to audit. It was stated as a matter of fact that, under the present system, many attornies were constantly in arrear in the payment of these fees, and the difficulty of enforcing regular payments was found to be very great.

The substitution of stamps would secure the prepayment of the Court dues, and do away with the necessity for keeping up detailed accounts and checks upon the fee-collecting officers. The change had been of late years universally made in the English Courts, where the practice of levying fees was almost extinct.

The Bill was designed on the model of an English Statute passed in 1865 for a similar purpose, in regard to the superior Courts of law at Westminster. If leave was obtained for its introduction, the Bill would probably be made applicable to the High Courts of Judicature at Madras and Bombay, and, possibly, also extended so as to include the Small Cause Courts of the presidency towns.

The Motion was put and agreed to.

MUNICIPAL COMMITTEES' (N. W. P.) BILL.

The Hon'ble MR. BRANDRETH moved that the Hon'ble Rájá Sheoráj Singh be added to the Select Committee on the Bill to make better provision for the appointment of Municipal Committees in towns in the North-West Provinces, and for other purposes.

The Motion was put and agreed to.

The following Select Committee was named :—

On the Bill to enable the Government of Bombay to delegate to the Commissioner in Sind certain of the powers of a Local Government—The Hon'ble Messrs. Maine and Cockerell and the Mover.

The Council adjourned till the 14th February 1868.

CALCUTTA,
The 7th February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative).

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

COMPLETION OF THE SECOND WIRE OF THE PERSIAN LINE OF THE TELEGRAPH.

From LIEUT. COLONEL F. J. GOLDSMID, Director-in-Chief, Indo-European Telegraph, to the Secretary to Government, Bombay,—(No. 138, dated London, 21st October 1867).

My departure from Bombay, in July last, having prevented me from adding the usual forwarding letter to Major Smith's Report No. 570 of the 1st August last, or to any subsequent Reports which may have been laid before Government, on completion of the second wire in Persia, I have the honor to submit the present communication to the consideration of His Excellency the Governor in Council with a view to supply the omission.

2. The correspondence respecting the construction of a Telegraph Line through Persia (1861-63) printed in 1864, as a Parliamentary Record, affords full information on the means by which was obtained from the Shah's Government an alternative to the section of the Indo-European Telegraph between Bagdad and Bushire. After events and experience have shown that this particular section must, by the force of circumstances, be considered important rather in its capability of securing a general alternative to the whole European line, than as applied to the few hundred miles in and near the Persian Gulf; that is to say, of the whole distance from Khanikin to Bushire, the 2-5ths leading from Khanikin to Teheran may be considered out of the main Russo-Persian Line, whose junction with the Indian and Indo-Persian system is effected at Teheran. It is to the 3-5ths or distance between Teheran and Bushire that attention must be given to make the Russian route in any way efficient, if not actually available.

3. At the same time, the link between the two great alternative lines could not be ignored in any new arrangement made by the Indian Government with either Turkey or Persia. Therefore, on the proposal of the late Lieut. Colonel Patrick Stewart to secure a whole wire to the British Government on the Persian lines, in place of a share in the one wire obtained by the earlier negotiations, the arrangement was to have effect for the full distance from Khanikin to Bushire, and not to be confined to a single section.

4. In June 1865, I proceeded to Persia, under the instructions of the Right Hon'ble the Secretary of State for India, to assist Her Majesty's Minister at Teheran in negotiating with the Local Government for a wire on the then existing line of Telegraph to be reserved entirely for Indo-European messages, and worked entirely by British officials in the pay of Her Majesty's Government. I need not here recite the process by which the desired end was attained, the difficulties in the way of attainment, or the modifications in Colonel Stewart's original proposals which it became necessary to admit into the ratified Convention. On my departure from Teheran in December of the aforesaid year, the necessary stores and materials had been telegraphed for, and preparations had already been made for renovating and strengthening the posts on which the second wire was to be set up. That the whole of 1866, and half of 1867, passed away before the work was completed, can be a matter of no surprise; the completion of the work at all, in 18 months, must afford abundant proof how much has been achieved by the unfailing energy and perseverance of the English Superintendents and their Assistants on whom the onus of labor fell.

5. Without incurring the risk of repeating passages in a report which tells plainly its own tale, I would advert to one subject treated in Major Smith's letter, and the accompaniments of Lieutenants St. John and Pierson, which seems to require more immediate attention.

6. To secure efficient working more Signallers are undoubtedly required, especially to supply the wants of smaller intermediate stations; I should propose an addition to the present staff of seven persons, on salaries not exceeding in the aggregate 1,500 pounds (15,000 Rupees) per annum. To meet this increased expenditure, Major Smith should

Want of additional Hands.
Major Smith's paras. 7 to 10 passim.
Lieut. St. John's para. 13.
Lieut. Pierson's para. 10.

use his best endeavors to reduce, if possible, in other respects without impairing the general efficiency. Otherwise there is no remedy but to solicit a temporary increased expenditure. It appears to me desirable that these men should be obtained as early as practicable, and in England; but authority might be further required in the Political Department for any excess in an Establishment limited by Article IV of the Anglo-Persian Convention to 50; and this authority should, I presume, be obtained from the Persian Government by Her Majesty's Minister at Teheran. Under the circumstances, I trust that the Governor in Council will not disapprove a direct reference which I am about to make on the subject to the Right Hon'ble the Secretary of State for India. The object is to obviate delay in the event of His Excellency's support being accorded to my proposals.

7. One of the seven persons engaged should, I conceive, be competent to train young Persians for the vacant appointments contemplated under Article VI* of the Convention. It seems important, both as a measure of economy and justice, that we should fulfil our part of this provision to the utmost, notwithstanding the apathetic attitude of Persia. And I may unhesitatingly aver that, however creditable the efforts of individuals to improve the natives of the country, whether in English or other knowledge, by the medium of a nominal college at the capital, the results are insufficient to cause reliance on any existing Institution for the supply of responsible Telegraph employés.

* In filling up vacancies which may occur among the Signallers employed under Article IV, the English Telegraph Officer shall give the preference to natives of Persia, provided they be qualified in his estimation by knowledge of the English language, and other attainments necessary for this service, to perform the duties required.

8. That this suggestion contains no new idea, nor one which would be ill received, may be seen from the following paragraph of my letter No. 116 of the 9th December 1865, reporting proceedings in connection with the Convention then just signed:—

"9. I believe myself to be simply expressing the wish of the Persian Government in urging that one of the 50 employés should be a person thoroughly qualified to instruct in English and Telegraphy. Government will, I feel sure, not object to such an appointment. The only hesitation I have is in the description of individual to fill it. He should be capable to teach English reading and writing, arithmetic and geography, and to a limited extent, natural philosophy and mathematics."

9. The death of Doctor Mackinlay, reported in my letter to the Under Secretary of State for India of the 11th September, leaves a vacancy among the Medical Assistants. I do not propose to fill this up at present.

10. Personal acquaintance with many of the individuals named in the Reports of Major Smith and his Assistants enables me to add my own testimony in their favor. In this light, and with respect to long and continuous good service in Persia, I would more particularly note the names of Mr. Hoelzer, Sergeants Bower and Isaacson, and Corporals Hockey, Norman and Whittenback, all of the Royal Engineers. I have added in a marginal note the names of others favorably mentioned by the Officers in their Reports. Sergeant Chattin, who came out in charge of the second detachment, now about a year in Persia, is remarkable for zeal and intelligence. The asterisks denote those who accompanied him in contradistinction to the older hands. Messrs. Thompson, Peck and Rushton, engaged for the Persian service in India, and Mr. Constantine at Bushire, are highly spoken of by Lieutenant St. John.

Corporal Graves, R. E.
Corporal Hamilton, R. E.
Corporal Macdonald, R. E.
* Corporal MacGowan, R. E.
* Corporal Lapham, R. E.
Corporal Fowles, R. E.
* Sergeant Chattin, R. E.

11. The Non-Commissioned Officers from Chatham have not only had to perform duties demanding scientific or mechanical ability: their work demands, moreover, an exercise of responsibility, and withal of temper and discretion, which would tax the training of Commissioned Officers of Indian repute. If they have occasionally erred in this respect, it cannot but be borne in mind how constantly and steadily the majority have succeeded; and success of this

nature implies indirectly the spread of wholesome English influence in a quarter of no small interest.

12. Lieutenant St. John places on record the acknowledgments which he considers due to the Hissam-oo-Sultaneh or Prince Governor of Fars for unvarying kindness and courtesy and assistance generally to his work of superintendence. Much credit is also due to Lieutenant St. John himself for securing the good offices and friendship of His Royal Highness, who is one of the most distinguished and influential men in Persia.

13. As regards the services of Major R. Murdoch Smith, for more than two years Acting Director of the Persian Telegraphs, and his immediate Assistants, notably Lieutenants St. John and Pierson whose Reports are submitted to Government, I am convinced that it would be difficult to find Officers better adapted for the delicate and often arduous and trying duties which they are called upon to fulfil in Persia. I can certify from personal experience that Major Smith's testimony to the character of his Assistants is no other than the expression of an impartial and unbiassed judgment. And I can further certify that the encomiums which he has passed upon these Officers would be no less deserved if applied to his own case.

14. While expressing thus publicly my obligations to the Officers employed in setting up the second wire of the Persian Telegraph, and submitting this expression of opinion to the favorable consideration of Government, I should fail to do justice to the occasion were I to omit the name of Major Champain, R. E. This Officer accompanied the late Colonel Patrick Stewart to Persia in 1862, and was afterwards appointed Director of Telegraphs in that country. He assisted Her Majesty's Minister in the early negotiations for the line, and superintended its original construction. The task was not an easy one. The field was comparatively new. Opposition was rife in every quarter. Major Champain, with his Assistants Captain Smith, Lieutenants St. John and Pierson, and Mr. Walton, overcame all obstacles, and the eleven hundred miles of Telegraph from Khanikin to Bushire were opened in March 1865. Subsequent events called Major Champain to England, and for the last two years his sphere of usefulness has been confined to Europe. The services which he has rendered will, it is hoped, ere long be apparent in the through organisation of Indo-European Traffic by alternative routes, a desideratum which only constant experience and vigilance can enable its Superintendents to achieve in so long a line as that connecting London with Calcutta and the other Indian Presidencies.

15. In conclusion, I would respectfully invite attention to the acknowledgments recorded in Major Smith's Report and accompaniments to Lieut. Colonel Pelly, the Resident at Bushire, who has on more than one occasion rendered special service to the Telegraph Officers, as during the late disturbance at Shiraz; and to Colonel Sir Arnold Kemball, Her Majesty's Consul General in Turkish Arabia, to whom so much is due, not only in respect of general improvements to Turkish Asiatic Telegraph communication, but for the actual construction, maintenance, and efficient working of the line below Bagdad.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE OF THE FOREST DEPARTMENT FOR 1868-69.

Circular No. 2 Forests, dated 31st January 1868.

Resolution by the Government of India, Public Works Department.

Read again—

The Budget Estimates for 1868-69 of the Forest Department throughout India, including Hyderabad and Mysore.

Read also—

The orders passed thereon by the Government of India, in the Public Works Department.

RESOLUTION.—The Governor General in Council records with satisfaction the general punctuality with which the Budget Estimates for 1868-69 of the Forest Department have been submitted.

2. The several Estimates have been reviewed at length separately, and the figures are brought together in the subjoined Table for convenience of comparison, and in order to exhibit the aggregate amounts involved:—

Abstract of the Provincial Budget Estimates of the Forest Department throughout India, 1868-69, as passed by the Government of India, in the Public Works Department.

GOVERNMENTS AND ADMINISTRATIONS.	RECEIPTS.				CHARGES.				REMARKS.
	Actuals, 1866-67.	Budget Estimate, 1867-68.	Regular Estimate, 1867-68.	Budget Estimate, 1868-69.	Actuals, 1866-67.	Budget Estimate, 1867-68.	Regular Estimate, 1867-68.	Budget Estimate, 1868-69.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT OF INDIA	...	...	...	...	30,680	29,752	34,047	33,352	
MADRAS	3,38,608	4,00,000	4,20,000	4,50,000	2,17,171	2,73,000	2,73,000	3,09,800	
BOMBAY AND SINDH	8,21,268	14,63,197	14,63,197	9,54,000	6,47,443	9,17,570	9,17,570	6,19,597	
BENGAL	50,555	1,40,978	73,283	1,50,000	1,04,207	1,21,440	1,37,148	1,44,000	
NORTH-WESTERN PROVINCES	5,77,954	6,01,448	5,83,267	6,43,700	3,11,897	4,08,385	3,67,401	4,08,000	
PUNJAB	2,31,470	2,60,570	2,93,500	3,78,400	2,55,630	2,48,650	3,06,080	3,66,520	
OUDH	2,01,216	1,29,120	1,29,120	2,00,000	59,572	1,06,089	1,11,824	1,30,164	
BRITISH BURMAH	4,24,053	8,69,000	7,00,000	6,97,600	2,85,135	3,48,862	3,48,862	3,61,000	
CENTRAL PROVINCES	3,67,095	4,17,907	3,72,253	4,76,000	1,27,858	2,90,924	2,90,924	3,72,500	
COORG	31,934	61,750	61,750	89,100	11,552	19,113	18,913	28,400	
TOTAL ...	30,44,183	43,43,970	40,96,460	40,38,800	20,51,145	27,63,785	28,05,769	27,73,333	
TOTAL BRITISH NET REVENUE ...	9,93,038	15,80,185	12,90,691	12,65,467	...	...	...	...	
MYSORE	2,66,020	3,91,460	3,46,600	2,96,000	85,988	1,39,954	1,29,659	1,09,500	
HYDERABAD	43,574	1,26,000	90,000	90,000	13,718	50,557	46,000	81,500	
	3,09,594	5,17,460	4,36,600	2,96,000	99,706	1,90,511	1,75,659	1,91,000	
NET REVENUE ...	2,09,888	3,26,949	2,60,941	1,95,000	...	...	...	...	

3. The total amounts, omitting Mysore and the Berars, are—

	Receipts. Rs.	Charges. Rs.	Surplus. Rs.
1863-64, Actuals	30,44,430	...	...
1864-65, „	35,02,022	18,62,461	16,39,561
1865-66, „	35,63,382	21,36,387	14,26,995
1866-67 (11 months)	30,44,183	20,51,145	9,93,038
1867-68, Regular Estimate	40,96,460	28,05,769	12,90,691
1868-69, Budget Estimate	40,38,800	27,73,333	12,65,467

4. In the four years ending with 1866-67, the gross revenue, after rising rom 30½ lakhs in 1863-64 to 35½ lakhs in 1865-66, again subsided to 30½ lakhs in 1866-67, which year comprised eleven months only. If for the sake of comparison allowance for the twelfth month is made, this amount is raised to 33¼ lakhs. This is not unfavorable, considering that in two of the most productive Provinces, Bombay and British Burmah, the general depression of trade caused a great falling off of Forest revenue. The aggregate charges have been annually increasing, and consequently the surplus has diminished from 16 to 12 lakhs. This, however, is a necessary consequence of conservancy management, the fruits of which cannot be reaped immediately, but which will not be wanting, provided means are taken to work the Forests in accordance with a rational and well devised plan of operations.

5. The organization of the Department has again required a further expansion of Establishments. A Comparative Statement of these charges, as incurred for the last few years, is recorded in the following Table :—

Abstract of Charges under B. "Establishments" in Forest Department since 1864-65.

GOVERNMENTS AND ADMINISTRATIONS.	Actuals. 1864-65.	Actuals. 1865-66.	Actuals. 1866-67.	Estimates. 1867-68.	Estimates. 1868-69.
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of India	43,615	10,163	30,680	34,047	33,352
Madras	95,300	1,17,054	1,02,920	1,33,000	1,45,500
Bombay and Sindh	2,10,352	2,11,987	2,10,973	2,43,428	2,23,797
Bengal	6,604	16,292	14,881	27,471	54,000
North-Western Provinces	65,740	84,558	83,711	1,00,690	1,08,000
Punjab	84,665	77,968	78,680	1,22,010	1,53,820
Oudh	27,154	19,883	21,571	29,304	29,244
British Burmah	86,081	90,327	80,544	1,14,262	1,13,000
Central Provinces	61,946	74,994	81,041	1,10,605	1,15,000
Coorg	4,201	8,654	7,127	9,313	10,000
Total ...	6,85,658	7,11,880	7,12,128	9,24,130	9,85,713
Mysore	53,018	54,768	53,823	64,759	65,000
Hyderabad	478	8,991	*13,718	12,141	31,500
Total ...	7,39,154	7,75,639	7,79,669	10,01,030	10,82,213

* There is some uncertainty about this item, as nothing appeared under Working.

6. It will be observed that the charges under Establishments have increased from Rs. 6,85,658 in 1864-65 to Rs. 9,85,713 in 1868-69.

Order.—Ordered, that a copy of this Resolution, together with copies of the orders on the several Budget Estimates, be forwarded for information to the Financial Department, and to all Local Governments and Administrations.

Ordered also, that copies be forwarded to the Secretary of State for the information of Her Majesty's Government, and that the Resolution be published in the Supplement of the *Gazette of India*.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

ACCIDENTS ON RAILWAYS OPEN FOR TRAFFIC IN INDIA DURING 1866.

TABLE No. IA.

Abstract of the Number and Nature of the Accidents and of the Injuries to Life and Limb which have occurred on all Railways open for Traffic *in India during the year* 1866.

Presidency.	Railways.	Mean Mileage open.	Year	Classification of Accidents to Trains, &c.							Passengers.				Servants of Companies or of Contractors.				Other Persons.				Total Persons of all Classes.			
				I. Collisions.	II. Getting off proper Line.	III. Fire.	IV. Running over Cattle.	V. Other Causes.	Total.		From causes beyond their own control.		From their own misconduct or want of caution.		From causes beyond their own control.		From their own misconduct or want of caution.		Whilst crossing at level crossings.		Whilst trespassing (including suicides).		Miscellaneous.			
											Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed and Injured.	
Bengal ...	East Indian ...	1129¼	1866	16	11	10	6	5	48		...	9	...	9	2	16	19	22	1	...	9	1	3	6	34	48	82
		1127	1865	63	65	32	3	18	181		...	11	7	7	2	4	20	20	...	...	6	...	9	6	51	48	99
Madras ...	Eastern Bengal ...	110	1866	...	3	...	...	...	3		...	...	...	...	...	...	5	5	...	...	3	...	...	...	8	5	13
		110	1865	1	...	...	...	...	1		...	1	...	...	...	...	1	4	...	...	2	...	...	...	3	5	8
Bombay ...	Calcutta and South-Eastern	28	1866	...	1	...	...	...	1		...	...	...	...	...	...	...	4	...	...	1	...	...	...	1	1	2
		28	1865	...	...	...	...	...	...		...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	1
Madras ...	Indian Branch ...	27	1866	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		27	1865	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay ...	Punjab ...	253	1866	1	..	2	...	...	3		...	...	...	...	...	...	4	4	...	...	...	...	...	...	4	4	8
		188	1865	1	2	...	...	2	5		...	...	...	...	...	...	11	8	...	...	...	...	...	...	11	8	19
Madras ...	Madras (S. W. and N. W. Line)	625	1866	1	6	3	...	...	10		...	...	...	...	...	...	3	1	...	...	...	...	...	...	3	1	4
		584	1865	3	1	...	1	...	5		...	...	...	...	...	...	3	14	...	...	...	...	...	...	3	14	17
Madras ...	Great Southern of India ...	88	1866	...	...	...	...	...	...		...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	1
		70	1865	...	...	...	...	...	...		...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	1
Bombay ...	Great Indian Peninsula ...	728¼	1866	12	33	17	5	...	67		2	9	...	1	...	8	18	8	...	...	4	1	3	1	87	34	121
		599	1865	11	36	9	8	3	67		9	17	2	...	...	5	9	5	...	...	2	...	...	...	75	33	108
Bombay ...	Bombay, Baroda, and Central India ...	306	1866	5	13	2	21	6	47		...	...	1	3	...	1	3	1	...	...	1	...	...	...	49	27	76
		306	1865	3	6	5	3	1	18		1	...	...	2	...	2	4	2	...	...	...	...	...	...	45	14	59
Bengal ...	Sindh ...	106¼	1866	2	4	11	2	3	22		...	...	...	...	...	2	2	4	...	...	...	...	...	...	15	8	23
		105	1865	1	...	...	3	3	7		...	...	...	...	...	...	1	4	...	...	...	...	...	...	6	4	10
Bengal ...	Grand Total ...	3398¼	1866	37	71	45	34	14	201		2	9	1	7	2	31	61	61	1	...	18	2	3	1	269	131	400
		3153	1865	83	110	46	18	27	284		18	29	9	9	2	16	39	39	...	...	10	...	7	...	316	147	463

TABLE No. II.

Numerical abstract of Accidents to Persons *of all classes on all Railways* open for Traffic *in India during the year* 1866.

	BENGAL, NORTH-WESTERN PROVINCES AND PUNJAB.										MADRAS.				BOMBAY.						TOTAL.		
	E. I.		E. Bengal.		C. & S. E.		I. B.		Punjab.		Madras.		G. S. of I.		G. I. P.		B. B. & C. I.		Sindh.				
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed and Injured.
PASSENGERS.																							
From causes beyond their own control, viz.:—																							
From accidents to trains	...	9	...	...	...	...	...	...	..	...	...	...	...	...	2	...	...	...	...	...	2	9	11
From other causes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	9	...	...	...	...	...	...	...	...				...	·2	...	...	...	...	...	2	9	11
Per million of passengers ...	...	2·206	...	...	...	...	...	...	...	...	...	...	...	...	·654	...	...	...	...	...	·152	·684	·844
From their own misconduct or incaution	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	1	3	...	...	1	7	8
Per million of passengers ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1·308	·662	1·987	...	...	·670	·531	·608
Total from all causes ...	...	9	...	...	...	...	...	...	...	...	...	...	...	...	2	4	1	3	..	...	3	16	19
SERVANTS OF COMPANIES AND OF CONTRACTORS.																							
From causes beyond their own control	2	16	...	...	...	...	...	...	2	...	...	...	...	...	10	8	3	1	2	4	19	29	48
From their own misconduct or incaution	19	22	5	5	...	...	...	...	4	4	1	3	...	1	25	18	14	22	5	4	73	79	152
Total from all causes ...	21	38	5	5	...	...	...	...	6	4	1	3	...	1	35	26	17	23	7	8	92	108	200
OTHER PERSONS.																							
Crossing at level crossings	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	2	...	2
Trespasses, including suicide	9	1	3	...	1	1	...	...	...	...	6	...	...	...	12	4	4	1	...	...	35	7	42
Miscellaneous	3	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	6	...	6
Total from all causes ...	13	1	3	...	1	1	...	...	...	...	6	...	...	...	16	4	4	1	...	...	43	7	50
Grand Total of all classes from all causes ...	34	48	8	5	1	1	...	..	6	4	7	3	...	1	53	34	22	27	7	8	138	131	269
Mean length of Railway open during the year (miles) ...	1,129¼		110		28		27		253		625		83		728½		306		108¼				3,398¼
Number of passengers carried	40,78,082		11,54,012		3,42,236		...		5,35,473		13,65,840		4,39,781		30,56,371		15,09,308		1,61,419				1,31,42,522
Train mileage (goods and passengers) ...	51,03,480		3,25,778		59,946		...		3,95,016		13,21,154		1,86,553		23,73,458		10,51,913		2,56,670				1,10,73,968

TABLE No. IIA.

Classified abstract of Accidents to Servants of Companies and of Contractors *on all Railways* open for Traffic *in India during the year* 1866.

CLASSIFICATION.	BENGAL.										MADRAS.				BOMBAY.						TOTAL.		
	E. I. Railway.		E. B. Railway.		C. & S. E. Railway.		I. B. Railway.		Punjab Railway.		Madras.		G. S. of I. Railway.		G. I. P. Railway.		B. B. & C. I. Railway.		Sindh Railway.				
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed and Injured.
I.—FROM CAUSES BEYOND THEIR OWN CONTROL, *viz.*:—																							
(a).—Servants employed on Trains in motion:—																							
1. Collisions	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	1	7	8
2. Trains running into sidings, or off their proper line, through points being wrong ...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	2	2
3. Trains or engines getting off rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	1	...	...	...	...	4	1	5
4. Accidents arising from defects in rolling Stock	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	...	1
5. Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	1	...	...	2	3	5
TOTAL ...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	5	4	2	1	1	4	8	13	21
(b).—Servants employed in Stations or on Line:—																							
1. Running over or crushed between buffers while coupling or uncoupling carriages or wagons	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Run over while shunting Trains	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	3	...	...	...	...	2	3	5
3. Run over or struck while properly performing other duties	...	1	...	...	...	...	...	...	...	...	...	...	...	...	4	...	1	...	1	...	6	1	7
4. Miscellaneous	2	11	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	3	12	15
TOTAL ...	2	12	...	...	...	...	...	...	2	...	...	...	...	...	5	4	1	...	1	...	11	16	27
II.—FROM INCAUTION OR MISCONDUCT, *viz.*:—																							
(a).—Servants employed on Trains in motion:—																							
1. Collisions	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3
2. Attempting to get upon, or off, or falling from, engines or carriages in motion ...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	1	6	1	1	1	...	4	11	15
3. Miscellaneous	...	2	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	1	3	4
TOTAL ...	1	9	...	...	...	...	...	...	...	...		...	...	...	2	6	1	2	1	...	5	17	22
(b).—Servants employed in Stations or on Line:—																							
1. Crushed between buffers, or run over, while coupling or uncoupling carriages or wagons...	...	1	...	...	...	...	...	...	1	...	...	...	...	1	...	1	...	...	...	...	1	3	4
2. Run over or struck while shunting Train ...	4	2	...	...	...	...	...	...	...	...	...	1	...	...	4	4	2	4	3	1	13	12	25
3. Run over or struck while incautiously standing, or walking upon the line	7	2	2	2	..	...	...	...	1	1	...	1	...	...	15	4	11	4	...	1	36	15	51
4. Miscellaneous	7	8	3	3	...	...	...	...	2	3	1	1	...	...	4	3	...	12	1	2	18	32	50
TOTAL ...	18	13	5	5	...	...	...	...	4	4	1	3	...	1	23	12	13	20	4	4	68	62	130
GRAND TOTAL ...	21	38	5	5	...	...	...	...	6	4	1	3	...	1	35	26	17	23	7	8	92	108	200
Train Mileage ...	51,03,480		3,25,778		59,946		...		3,95,016		13,21,154		1,86,553		23,73,458		10,51,913		2,56,670				1,10,73,968
Number of Servants employed ...	201,358		2,780		366		...		1,010		8,515		1,004		14,067		3,732		2,202				5,034

TABLE No. III.

Numerical abstract of Accidents to Trains, &c., on all Railways open for Traffic in India during the year 1866, showing their causes and the number of persons killed and injured thereby.

RAILWAYS AND NATURE OF ACCIDENTS.	Number of Accidents.	Passengers.		Servants of Companies and of Contractors.		Other persons not Passengers or Servants of Companies or of Contractors.		Total Servants, Passengers, and others.		Classification of Accidents.													
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Apparently unavoidable or not accounted for.	Defects in Rolling Stock, or Road and Works.			Neglect or defects in Management or Discipline.							Improper interference by persons not under the control of the Company.	Malicious acts of persons not under the control of the Company.
											Rolling Stock.	Road and Works.	Fences.	Locomotive Department.	Guard.	Traffic Department.	Working Signals and Telegraph.	Pointsmen.	Gatesmen and Police.	Workmen employed on line.		
										a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*j*	*k*	*l*	*m*	*n*
East Indian—(1,129¼ miles open).																						
I.—Collisions	16	...	6	...	5	...	...	...	11	...	...	...	...	5	...	4	1	2	...	...	...	...
II.—Getting off proper line	11	...	3	...	1	...	...	...	4	3	2	2	...	...	...	1	...	3	...	...	...	...
III.—Fire	10	...	...	1	10	...	...	1	10	9	...	...	...	...	1	...	...	..	...	...	...	...
IV.—Running over cattle	6	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...
V.—Other causes	5	...	...	...	1	...	...	...	1	1	1	...	...	...	1	...	...	1	...	1	...	...
Total	48	...	9	1	17	...	...	1	26	17	3	2	6	5	2	5	1	6	...	1	...	...
1865—(1,127 open). Total	181	3	11	...	4	1	...	9	15	44	5	10	3	29	3	17	1	62	1	5	...	1
Eastern Bengal—(110 miles open).																						
II.—Getting off proper line Total	3	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	2	...	...	...	...
1865—(110 open). Total	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
Calcutta and South-Eastern—(28 miles open).																						
II.—Getting off proper line Total	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
1865—(28 open). Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indian Branch—(27 miles open).																						
Nil. Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1865—(27 open). Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab—(253 Miles open).																						
I.—Collisions	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
II.—Fire	2	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...
Total	3	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	1	...	...	...	...	...
1865—(188 open). Total	5	...	...	...	...	...	...	...	...	1	1	...	...	...	...	2	...	1	...	...	...	...
Madras—(625 Miles open).																						
I.—Collisions	1	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
II.—Getting off proper line	6	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	2	...	...	...	1
III.—Fire	3	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...
Total	10	...	...	...	...	...	...	...	...	3	...	3	...	1	...	...	...	2	...	...	...	1
1865—(584 open). Total	5	...	...	9	27	...	...	9	27	...	...	...	1	...	2	1	...	1	...	...	...	...
Great Southern of India—(83 Miles open). Nil. 1865—Nil—(79 open).																						
Great Indian Peninsula—(728¼ Miles open).																						
I.—Collisions	12	...	...	...	...	...	...	...	...	...	...	...	...	2	...	1	1	5	1	2	...	...
II.—Getting off proper line	33	2	...	4	2	...	...	6	2	1	5	10	...	...	...	3	...	9	...	5	...	...
III.—Fire	17	...	...	...	...	...	...	...	...	17	...	...	...	...	...	...	...	...	...	...	...	...
IV.—Running over cattle	5	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...
Total	67	2	...	4	2	...	...	6	2	18	5	10	5	2	...	4	1	14	1	7	...	...
1865—(599 open). Total	67	9	17	2	4	...	...	11	21	11	7	21	8	5	1	...	...	8	...	6	...	...
Bombay, Baroda, and Central India—(306 Miles open).																						
I.—Collisions	5	...	...	2	1	...	...	2	1	...	...	...	...	3	...	...	1	2	...	...	...	...
II.—Getting off proper line	13	...	...	...	...	...	...	...	...	...	2	1	...	1	2	...	...	7	...	1	...	...
III.—Fire	2	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...
IV.—Running over cattle	21	...	...	...	...	...	...	...	...	...	...	...	21	...	...	...	...	...	...	...	...	...
V.—Other causes	6	...	...	1	...	...	...	1	...	...	...	...	...	1	...	2	1	...	1	1	...	...
Total	47	...	...	3	1	...	...	3	1	2	2	1	21	5	2	2	2	9	1	2	...	...
1865—(306 open). Total	18	...	1	2	2	1	...	3	3	5	...	2	3	1	...	2	...	4	1	...	...	...

RAILWAYS AND NATURE OF ACCIDENTS.	Number of Accidents.	Passengers.		Servants of Companies and of Contractors.		Other persons not Passengers or Servants of Companies or of Contractors.		Total Servants, Passengers, and others.		Classification of Accidents.												
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Apparently unavoidable or not accounted for.	Defects in Rolling Stock, or Road and Works.			Neglect or defects in Management or Discipline.							Improper interference by persons not under the control of the Company.	Malicious acts of persons not under the control of the Company.
											Rolling Stock.	Road and Works	Fences.	Locomotive Department.	Guard.	Traffic Department.	Working Signals and Telegraph.	Pointsmen.	Gatesmen and Police.	Workmen employed on Line.		
SINDH—(108¼ MILES OPEN).																						
I.—Collisions	2	...	...	1	4	...	...	1	4	...	1	...	...	1	...	...	...	...	...	...	...	...
II.—Getting off proper line	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
III.—Fire	11	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...	...	...	...	...	...	...
IV.—Running over cattle	2	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
V.—Other causes	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...
TOTAL	22	...	...	1	4	...	...	1	4	11	1	...	2	1	...	4	...	...	3	...	...	...
1865—(105 OPEN). TOTAL	7	...	...	...	...	...	...	...	...	...	...	...	3	1	...	...	...	...	3	...	...	...
ABSTRACT OF ALL LINES.																						
I.—Collisions	37	..	6	3	10	...	...	3	16	4	1	...	...	12	...	5	4	16	1	2	...	...
II.—Getting off proper line	71	2	3	4	3	...	...	6	6	4	10	16	...	1	2	8	...	17	...	6	...	1
III.—Fire	15	...	...	1	10	...	...	1	10	44	...	...	...	...	1	...	...	...	...	...	...	...
IV.—Running over cattle	34	...	...	...	...	...	...	...	...	...	...	...	34	...	...	...	...	...	...	...	...	...
V.—Other causes	14	...	...	1	1	...	...	1	1	1	1	...	...	1	1	2	1	1	4	2	...	...
1866—(3,398¼ miles open)—(Train mileage, 1,10,73,968)* GRAND TOTAL	201	2	9	9	24	...	...	11	33	53	12	16	34	14	4	15	5	34	5	10	...	1
1865—(3,153 miles open)—(Train mileage, 94,00,823)* GRAND TOTAL	284	17	30	13	37	2	...	32	67	61	13	33	18	36	6	22	1	77	5	11	...	1

* Exclusive of Indian Branch Railway.

TABLE No. IIIA.

Numerical abstract of Accidents to Passenger **Trains** *on all Railways* open for Traffic *in India during* 1866, *showing their causes and the number of persons killed and injured thereby.*

RAILWAYS AND NATURE OF ACCIDENTS.	Number of Accidents.	Number of Passengers.		Number of Servants of Companies and of Contractors.		Other persons not Passengers or Servants of Companies or of Contractors.		Total Number of Servants, Passengers, and others.		Classification of Accidents.												
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Apparently unavoidable or not accounted for.	Defects in Rolling Stock, or Road and Works.			Neglect or defects in Management or Discipline.							Improper interference by persons not under the control of the Company.	Malicious acts of persons not under the control of the Company.
											Rolling Stock.	Road and Works	Fences.	Locomotive Department.	Guards.	Traffic Department.	Working Signals and Telegraph.	Pointsmen.	Gatesmen and Police.	Workmen employed on Line.		
										a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*j*	*k*	*l*	...	*n*
EAST INDIAN—(1,129¼ MILES OPEN).																						
I.—Collisions	8	...	6	...	...	...	...	...	6	2	...	...	...	2	...	2	...	2	...	...	...	...
II.—Getting off proper line	7	...	3	...	1	...	...	...	4	1	2	1	...	...	...	1	...	2	...	...	...	...
III.—Fire	7	...	...	...	...	...	...	...	...	6	...	...	...	...	1	...	...	...	...	...	...	...
IV.—Running over cattle	2	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...
V.—Other causes	3	...	...	...	...	...	...	...	...	1	1	...	...	...	...	1	...	...	...	...	...	...
TOTAL	27	...	9	...	1	...	...	...	10	10	3	1	...	4	1	4	...	4	...	...	...	...
EASTERN BENGAL—(110 MILES OPEN).																						
II.—Getting off proper line ... TOTAL	1	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
CALCUTTA AND SOUTH-EASTERN—(28 MILES OPEN).																						
II.—Getting off proper line ... TOTAL	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
INDIAN BRANCH RAILWAY—(27 MILES OPEN). Nil.																						
PUNJAB RAILWAY—(253 MILES OPEN).																						
III.—Fire ... TOTAL	2	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...
MADRAS—(625 MILES OPEN).																						
II.—Getting off proper line ... TOTAL	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1

RAILWAYS AND NATURE OF ACCIDENTS.	Number of Accidents.	Number of Passengers.		Number of Servants of Companies and of Contractors.		Other persons not Passengers or Servants of Companies or of Contractors.		Total Number of Servants, Pensioners, and others.		CLASSIFICATION OF ACCIDENTS.												
										Apparently unavoidable or not accounted for.	Defects in Rolling Stock, or Road and Works.			Neglect or defects in Management or Discipline.							Improper interference by persons not under the control of the Company.	Malicious acts of persons not under the control of the Company.
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Rolling Stock.	Road and Works.	Fences.	Locomotive Department.	Guard.	Traffic Department.	Working Signals and Telegraph.	Pointsmen.	Gatesmen and Police.	Workmen employed on Line.		
Great Southern of India—(83 Miles open)																						
Nil.																						
Great Indian Peninsula—(728¼ Miles open).																						
I.—Collisions	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
II.—Getting off proper line	3	2	...	4	1	...	...	6	1	1	1	...	2	...	...	2	...	...	...	1	...	...
III.—Running over cattle	2	...	...	...	...	...	...	...					...	...	...	...	...	...	...	...	...	...
Total ...	7	2	...	4	1	...	...	6	1	1	1	...	2	...	...	2	...	...	...	1	...	...
Bombay, Baroda, and Central India—(306 Miles open).																						
I.—Collisions	2	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	...	...	...
II.—Getting off proper line	2	...	...	...	...	...		...	...	...	...	...	...	1	...	...	...	...	...	1	...	...
III.—Running over cattle	9	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...
Total ...	13	...	...	...	...	...	...	...	...	...	...	...	9	2	...	...	1	...	...	1	...	...
Sindh Railway—(108¼ Miles open).																						
IV.—Other causes Total ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
Abstracts of all Lines—(3,396¼ Miles open).																						
I.—Collisions	12	...	6	...	...	...	...	...	6	2	...	...	...	3	...	4	1	2	...	...	...	...
II.—Getting off proper line	16	2	3	4	2	...	...	6	5	2	4	1	...	1	...	2	...	3	...	2	...	1
III.—Fire	9	...	...	...	...	...	...	...	...	8	...	...	...	...	1	...	...	...	...	...	...	...
IV.—Running over cattle	13	...	...	...	...	...	...	...	...	...	...	...	11	2	...	...	...	...	...	...	...	...
V.—Other causes	4	...	...	...	...	...	...	...	...	1	1	...	...	...	...	1	...	...	1	...	...	...
Grand Total ...	54	2	9	4	2	...	...	6	11	13	5	1	11	6	1	7	1	5	1	2	...	1

TABLE No. IV.

Showing the total number of Accidents to Persons *of all kinds, and to* Trains, *&c., on all Railways* open for Traffic *in each Presidency of India during the year* 1866.

PRESIDENCIES.		Mean length of Railway open.	Total No. of Train Miles.	Train Miles per Mile open.	Total No. of accidents to Trains, &c., of all kinds.	Total No. of Passengers Carried.	Average No. of Passengers per Mile open.	Passengers.		Servants.				Trespasses, &c.		Total.		
										Beyond Our control.		Within						
								Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed and Injured.
Bengal*	1866	1,547¼	5,884,220	3,877	55	6,109,803	4,020	...	9	4	16	28	31	17	2	49	58	107
	1865	1,480	4,874,566	3,293	187	6,267,332	4,235	16	19	...	5	30	35	17	6	68	65	128
Madras	1866	708	1,507,707	2,101	10	2,305,621	3,257	...	...	...	...	1	4	6	...	7	4	11
	1865	663	1,449,052	2,186	5	2,207,874	3,330	...	...	10	27	15	3	6	1	31	31	62
Bombay	1866	1,143	3,682,041	3,199	136	4,727,098	4,106	3	7	15	13	44	44	21	5	83	69	152
	1865	1,010	3,077,211	3,047	92	4,721,478	4,675	11	20	8	7	33	20	23	4	75	51	126
India* Totals	1866	3,398¼	11,073,968	3,277	201	13,142,522	3,887	3	16	19	29	73	79	44	7	139	131	270
	1865	3,153	8,220,541	2,607	284	13,196,684	4,222	27	39	18	39	78	58	46	11	169	147	316

* Exclusive (except as regard the open mileage) of the Indian Branch Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

STATE OF THE PUBLIC WORKS OFFICES OF ACCOUNT DURING 1866-67.

Circular No. 10 Public Works, dated 6th February 1868.

Resolution by the Government of India, Public Works Department.

Read the following :—

No. 32, dated 14th January, 1868.

Report by MAJOR J. J. MCLEOD INNES, V. C., R. E., *Offg. Acctt. Genl., P. W. Dept., on the working of the Accounts Branch of the P. W. Dept. during the year* 1866-67.

In accordance with custom, I beg to submit a Report on the working of the Accounts Branch of the Public Works Department during the past year, 1866-67. The points under which I propose to consider the subject are the following :—

1*st.*—The state of the Department as to promptitude and punctuality.

2*nd.*—Its state as to the accuracy and completeness of the accounts.

3*rd.*—The pressure they exercise against excessive outlay, and towards the agreement of actual with estimated expenditure.

4*th.*—The check they give against fraud and dishonesty ; and losses of all kinds.

5*th.*—The changes introduced within the year.

6*th.*—The improvements that have still to be introduced.

2. The first point, then, to be reported is the punctuality and promptitude with which accounts are drawn up and rendered. This is referable to three heads—

1*st.*—The state of matters as to the disposal of Executive Engineers' accounts, that is, receipt, audit, and booking of Divisional accounts in Controllers' Offices at the close of the year.

2*nd.*—The state at the close of the year of the Provincial accounts rendered by Controllers to the Accountant General.

3*rd.*—The expedition with which the final and annual returns for the year were rendered.

3. The following Tables show the state of matters on these several points :—

I.

Arrears on the disposal of Executive Engineers' Account.

PRESIDENCIES AND PROVINCES.	ARREARS IN DECIMALS OF A MONTH.		GAIN DURING THE YEAR.	LOSS DURING THE YEAR.
	At end of 1865-66.	At end of 1866-67.		
Madras	1·31	·19	1·12	.....
Bombay	1·22	.....	1·22	.....
Bengal	·06	.....	·06	.....
North Western Provinces	·04	.....	·04	.....
Punjab	·08	·32	.....	·24
Central Provinces	·15	·14	·01	.....
British Burmah	·06	·02	·04	.....
Oudh	.....	.....	.....	.....
Mysore	·05	·05	.....	.....
Coorg				
Hyderabad	·06	.....	·06	.....
Straits Settlements	.....	.....	.....	.....
Central India	·16	·08	·08	.....
Rajpootana				
TOTAL ...	3·19	·80	.....	.....
AVERAGE ...	·26	·07	·19	.....

II.

Arrears in the rendering of Provincial Accounts to the Accountant General.

PRESIDENCIES AND PROVINCES.	ARREARS IN MONTH.		GAIN DURING THE YEAR.	LOSS DURING THE YEAR.
	At end of 1865-66.	At end of 1866-67.		
Madras	3	1	2	
Bombay	2	1	1	
Bengal	1	1	.....	
North-Western Provinces	1	1	.....	
Punjab	1	1	.....	
Central Provinces	2	1	1	
British Burmah	1	.....	1	
Oudh	1	1	.....	
Mysore	1	.....	1	
Coorg	2	.....	2	
Hyderabad	.....	.....	.....	
Straits Settlements	1	1	.....	
Central India	3	1	2	
Rajpootana	2	1	1	
TOTAL ...	21	10	11	
AVERAGE ...	1·5	·71	·79	

III.

Statement showing dates of receipt by the Accountant General, Public Works Department, of the Annual Accounts of Provinces for 1866-67.

PRESIDENCIES AND PROVINCES.	APPROPRIATION AND OUTLAY ACCOUNT.						ACCOUNTS CURRENT.					
	1865-66, DUE ON 15TH AUGUST.		1866-67, DUE ON 15TH JULY.		Gain during the year in days.	Loss during the year in days.	1865-66, DUE ON 15TH AUGUST.		1866-67, DUE ON 15TH JULY.		Gain during the year in days.	Loss during the year in days.
	Date of receipt.	Arrears in days.	Date of receipt.	Arrears in days.			Date of receipt.	Arrears in days.	Date of receipt.	Arrears in days.		
Madras	31st Aug.	16	1st Aug.	17	...	1	31st Aug.	16	1st Aug.	17	...	1
Bombay	3rd Oct.	49	30th ,,	46	3	...	3rd Oct.	49	30th ,,	46	3	...
Bengal	13th Aug.	0	10th July	0	...	...	15th Aug.	0	10th July	0	...	...
North-Western Provinces ...	13th Sept.	29	1st Aug.	17	12	...	11th Sept.	27	6th Aug.	22	5	...
Punjab	17th ,,	33	18th July	0	33	...	30th July	0	12th July	0	...	...
Central Provinces	17th Aug.	2	20th ,,	5	...	3	8th Aug.	0	15th ,,	0	...	...
British Burmah	10th ,,	0	10th June	0	...	...	10th ,,	0	23rd May	0	...	...
Oudh	9th ,,	0	2nd Aug.	18	...	18	9th ,,	0	2nd Aug.	18	...	18
Mysore	25th July	0	7th June	0	...	...	3rd July	0	7th June	0	...	...
Coorg	12th ,,	0	20th May	0	...	...	9th ,,	0	20th May	0	...	...
Hyderabad	3rd ,,	0	29th ,,	0	...	...	3rd Sept.	19	29th ,,	0	19	...
Straits Settlements ...	9th ,,	0	8th ,,	0	...	...	4th ,,	20	8th ,,	0	20	...
Central India	4th Sept.	20	23rd July	8	12	...	12th July	0	23rd July	8	...	8
Rajpootana	3rd ,,	19	16th ,,	1	18	...	25th ,,	0	16th ,,	1	...	1
TOTAL ...	.....	168	.....	112	...	...	.....	131	.....	112	...	...
AVERAGE ...	.....	12	.....	8	4	...	.....	9¼	.....	8	1¼	...

N. B.—No allowance is made here for the time occupied in the transmission of the accounts from the Provinces to the Head-quarters. Eight is about the average number of days thus taken up.

Lastly, the final returns for the year for the whole Public Works Department were rendered to the Comptroller General on the 13th September, and consequently were 18 days in arrears, the date on which they were due being 31st August.

In the previous year they had been 26 days behind-hand, as they were due on 30th September, and were rendered on 26th October.

4. From these details the following prominent features may be noticed :—

1*st.*—In the disposal of Divisional accounts, the Department is not more than ·07 of a month, *i. e.*, two days behind the standard. No Province is more than ten days behind-hand, and six Offices are free of arrears of any kind. I beg to invite special attention to the advance made by Madras and Bombay, which were formerly more than a month backward, but are now, the latter quite free from arrears, and the former within six days of the prescribed standard.

2*nd.*—In the rendering of Provincial returns at the close of 1866-67, ten of the Offices were behind-hand, giving an average of arrears of three weeks against one and a half months' at the beginning of the year.

3rd.—As the time approached for the rendering of the annual accounts, the state of the Offices comparatively improved, as on 15th July, the prescribed date, seven of them had rendered their returns, and only seven were wanting, the dates on which these latter were eventually received, giving average arrears of only eight days. And this, I may remark, virtually constitutes freedom from arrears; for this very interval of eight days is the average time occupied in the transmission of the accounts from the Provinces to the Accountant General, and, as shown in the foot-note to Table III, the standard quoted applies to the *despatch* of the Provincial accounts, and not to their *receipt* in the Office of the Accountant General.

I venture to express my hope that this will be accepted as showing a satisfactory punctuality.

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7. I now proceed to the question of the state of our accounts as to their accuracy. A steady and satisfactory advance has, I believe, been made towards securing this. The points involved are—

1st.—Correctness in payments.
2nd.— „ in abstraction of charges.
3rd.— „ in stock as to quantities.
4th.— „ in the rates for stock charges.

8. The system of payments by cheques, and of basing accounts on cash charges, has tended very greatly to ensure the first of these. In fact, I believe it has quite succeeded in ensuring it. Accounts do fully and correctly represent the outlay of the Department. All expenditure is shown, and none is masked by the form for rendering the accounts, and no charges are exhibited that have not been actually disbursed. This remark is, of course, irrespective of the question of the *bonâ fide* character of the disbursement, and of the existence of refunds in the shape of dustooree, payments, &c.

9. On the second point, a very considerable advance has been made, due to the change by which the preparation of Divisional accounts now devolves on Divisional Offices, and not on the Central Offices. Thus those errors that are likely to arise from inaccuracies or laxities in the original naming and sub-heading of works are much diminished, now that the distribution of charges comes under the cognizance of the Executive Engineer *before* the accounts are closed and audited. I have also made numerous enquiries and received satisfactory replies regarding the concurrence of Executive Engineers in the results as to the cost of work recorded by the Offices of Account. This is a most satisfactory contrast to the almost universal discontent that existed in this respect a few years ago.

10. As to correctness in quantities of stock, the only real check is careful and constant taking of stock. The following Table shows the attention that has been paid to this matter in the Provinces under the direct control of the Government of India :—

Provinces.	No. of Divisions.	Number in which stock was taken.						
		During and after April 1867.	Between 1st October 1866 and 1st April 1867.	Between 1st May 1866 and 1st October 1866.	During 1865-66.	At other dates.	Unknown.	Divisions without stock.
Bengal	36	...	32	...	...	...	1	3
N. W. Provinces ...	...	...	...	...	...	...	...	...
Punjab	33	4	24	...	4	...	...	1
Central Provinces ...	*15	...	11	...	1	...	...	1
British Burmah ...	10	1	7	2	...	...	...	...
Oudh	7	...	7	...	...	...	...	...
Mysore	9	...	9	...	...	...	...	...
Coorg	1	...	1	...	...	...	...	...
Hyderabad	4	2	2	...	...	...	...	...
Central India	4	...	2	...	...	1	...	1
Rajpootana	2	...	2	...	...	...	...	...
Total ...	121	7	97	2	5	1	1	6

* Two Divisions recently formed.

This Table shows that, omitting the North-Western Provinces, from which sufficient information has not been received, 104 divisions out of the 113 that had stock in hand, *i. e.*, 92 per cent., had stock taken to check the lists of the last six months of the year, from which it may be reasonably concluded that this most important process is now really becoming systematized, and regarded as a matter of course instead of a matter to be avoided. Serious losses from omissions to charge off stock ought soon then to be things of the past. I may mention, however, that it has been recently attracting my attention that laxity has prevailed with reference to quantities "of stock at *site*" of works. As this is not included in the stock of

divisions, the same check has not been exercised over it; hence the tendency to error, anot her link in the evidence showing the necessity for strict supervision in these matters by Superintending Engineers and other high Authorities.

11. The last point is the watch over the propriety of the rates at which stock is charged. This, too, has become systematized. The ledger balances are now compared with the balances resulting from the stock in hand, valued at the issuing rates; and whenever it is seen that rates require to be altered, the change is definitely ordered, and has to be used. Omitting North-Western Provinces as before, the results of the stock-taking, and the scrutiny of rates, show the following as the only divisions lately in an unsatisfactory state requiring serious attention :—

Provinces.	*Divisions.*
Bengal.	Balasore.
Punjab.	Peshawur, Kohat, 1st Division of Baree Doab Canal, Madhopoor Workshops.
Central Provinces.	1st Barrier Division of Upper Godavery Works.
Oudh.	Lucknow, Fyzabad.

When these are adjusted, there should not hereafter be any grounds for references for adjustment of stock accounts, owing either to deficiencies in quantities, or to unduly low rates having been charged.

Heretofore, these have been a fruitful source of loss requiring reference to the Government of India for adjustment. During the last year there have been 27 such cases, representing a book loss of Rs. 1,53,539, besides the Rangoon stone-ballast case, in which Rs. 19,467 have had to be written off as absolute loss, while Rs. 44,842 have been adjusted by supplementary charges to works, and Rs. 11,358 by raising the rates of other articles of stock in the division. Such instances should never occur again without the responsibility being much more tangibly attached than heretofore to some member of the Department.

12. With the exception of these losses of stock, there has been no charge to Loss during the whole year, except one item * of law expenses, amounting to Rs. 3,313, really appertaining to the year 1860.

* In the Patna Division.

13. And the unadjusted charges of the Department, technically called "Miscellaneous Advances," have been reduced during the year from Rs. 8,32,096 to Rs. 5,41,180.

14. With these remarks I conclude the state of our accounts as regards their accuracy and completeness in exhibiting the expenditure of the Department. I now proceed to the third point—the influence they exercise against excessive expenditure, and towards the agreement of actual with estimated outlay. The main agency towards this end is the constant comparison of actual with estimated rates while work is in progress. A practical test of the care with which this is done, and of its efficiency, is its result in the paucity of cases that have had to be referred to the Government of India for sanction, in consequence of the actual outlay exceeding the sanctioned amount to a greater extent than the subordinate Governments and Administrations can of themselves sanction. The following Table shows the number of such references during the course of the year and the sums involved :—

Provinces.	Number of References.	Amount.
		Rs.
Bengal	22	17,16,597
North-Western Provinces	1	98,854
Punjab	1	22,918
Central Provinces	7	1,81,780
British Burmah	Nil	
Oudh	6	1,14,297
Mysore	Nil	
Coorg	„	
Hyderabad	6	23,006
Straits Settlements	Nil	
Central India	1	1,958
Rajpootana	Nil	
Total ...	44	21,59,358

I may mention that these references are for every sort of reason, for instance, for a slight excess expenditure on a Church, when, if the work were a barrack instead of a Church, there would be no necessity for a reference to Government, the amount involved being small. I think it may be fairly considered a matter of satisfaction that estimates are now so correctly

prepared, and the control over outlay is so effective, that in two such large Provinces as the North-Western Provinces and the Punjab, only one case from each had to be referred to the Government of India for sanction to excess outlay; and from five of the Provinces no cases at all had to be referred. In Bengal the circumstances might be viewed as somewhat exceptional, many of the references (which had of necessity to be made) being for works connected with the famine relief operations, in which the prescribed routine had generally to be waived to ensure the main object for which they were undertaken. I may observe that the numbers above mentioned can be accepted without risk, that is, works on which undue outlay takes place cannot well escape notice. The Controllers are certain to notice them to the Accountant General, who is careful, in fact some authorities consider too careful, to bring them under review of the Government of India when the local Governments or Administrations delay in reporting them.

15. Another important point to refer to is the effect of the system as regards the repression of dishonesty and the prevention of losses. I have already, in paragraph 8, shown its influence on the diminution of the loss of stock. In the prevention of fraud also I have very little doubt that its pressure is *very* great. Of course the first element in ensuring honesty is the ordinary intelligence and watchfulness of the Executive Officers in the arrangements for the supervision of work. In works admitting of measurements and rates, the present system must prove a great safe-guard against dishonesty. It will be still more so when the items of stock required for work become distinct sub-heads of estimate. In cases of unmeasureable work, or when rates cannot be adopted for guidance, accounts afford but little check or safe-guard. But even in such cases as these the number of persons that must necessarily be implicated in the fraud tends to lead to detection (as has occurred twice in my own cognizance), the system of payment by cheques bringing all disbursement so closely under the control of the Executive Engineer. The money said to be disbursed does, as a rule, actually reach the contractor or labourer. That refunds in the shape of dustooree are still constantly made, is very certain. But the guard against such practices must lie in other directions than in accounts, excepting in the check over the unduly high rates resulting. It is in stock, especially where stock is not habitually taken, that the greatest opportunities for fraud lie, whether as to receipts, issues, sales or robberies. The greater, therefore, is the necessity for fully carrying out the orders of Government for habitual and periodical taking of stock.

16. With reference to the next point for report, there is very little to chronicle in the way of new orders or reforms during the past year.

A system of monthly adjustments between the Public Works and Civil Accounts Departments of expenditure incurred in this Department from Local Funds, was introduced by Public Works Circular No. 56 of 27th June 1866.

A monthly account current to be submitted by Controllers to this Office, was established under authority from the Government of India by this Office Circular No. 22 of 1866.

In Public Works Department Circular No. 73 of 8th September 1866, the Government of India laid down the principle that charges to Profit and Loss on account of loss of stock should, as a rule, be restricted to actual losses arising from storm, flood, and fire, and other causes not able to be foreseen, and that mere book losses should be adjusted by charges to work, or by alteration in the rates of stock.

And in Circular No. 77 of 18th September 1866, rules were prescribed for limiting the real or reserve stock of Divisions to fixed maxima amounts, and for applying restrictions in its purchase or supply, so as to bring such expenditure more fully under the cognizance of the supervising authorities.

17. With regard to the sixth point, the following are some of the wants which still remain to be satisfied:—

1*st*.—Much more constant and systematic inspection of Offices is needed, the end being to ensure adherence to rules and uniformity in working them. This will reduce the work of the Executive Engineer, while it will lessen opportunities for improprieties.

2*nd*.—Greater check is needed over the quantities of materials used on work. This is the point in which the greatest room for laxity and for fraud has heretofore existed. And I propose to effect the check by introducing the more important items of stock as sub-heads of estimates.

3*rd*.—Our watch over the cost of manufacture operations is very weak, and must be improved. The most serious losses (irrespective of those due to fraud) that have occurred, have been due to large outlay on manufacture with poor out-turns, and the absence of all knowledge of the matter beyond the Executive Engineer himself while the manufacture was in progress.

4*th*.—We must greatly increase our statistics as to rates and cost of works. In fact, this section of our work has yet to be inaugurated. And there can be little doubt that, until we possess and can furnish good and well arranged information on all such matters, one very important service which the Accountant General's Office should render will be wanting.

18. While reporting on the state of our accounts, I venture to allude to a point which I have frequently heard raised, *viz*., that the attention which has now to be paid to accounts detracts from the attention which should be paid to real work; that, practically, an Officer is worse-punished for delay in accounts than for inefficiency in work; and that, therefore, Officers are now inclined to devote more time and attention to accounts than to works, or than would be necessary if the present apparently needless expedition were not insisted on. Practically, the result as thus described is, I believe, quite opposed to the fact. The opinions or reports of Controllers are rarely consulted in the preparation of promotion rolls. Seniority and reports of Superintending Engineers alone carry any real weight. At the same time it would, in my opinion, be worth while to let the Department understand that, putting the abstract theory out of the question, the necessity for promptitude and for adherence to prescribed dates is rendered necessary by the requirements of the Finance Department. It is no longer the Officers of the Department, or even the interests of the Accounts Branch of the Department, that are chiefly concerned, as was the case formerly when, so long as bills were not rendered and audited, the weight of outstanding balances militated mainly against the Executive Engineer, and its burden was hardly felt beyond the Department. But now every Officer's promptitude bears directly on the exactitude and punctuality of the general Imperial accounts, and delay on the part of our Officers would tend to disturb sensibly the machinery of the Financial Department of the Empire. In fact, this necessity for promptitude in accounts is due to a positive requirement of other Departments and of the State in general, and is not merely owing to the theories and wishes of the Accounts Section of the Department. And I would venture to suggest that if this fact were more generally known, it would tend to diminish such opinions as may exist regarding the Accounts Branch of Public Works Department being too exacting in the matter of quick rendering of accounts.

19. I would at the same time remark that, practically, this opinion, occasionally very freely expressed by Officers in the higher grades, that the attention now required to be paid to promptitude in accounts is mischievous to work, is the only obstacle that I know of that can be urged against the removal of the rule now in force prescribing the punishment of retrenchment of salary for delay in accounts. But I do not think that that obstacle is sufficient; and I venture to urge that this rule should now be done away with, or at any rate modified. I believe that it does not hold good in any other Department, and I know that its existence is a cause of much general bitterness among the Executives whom it mainly affects, and is regarded as a slur on the body at large, neither deserved nor necessary, when the general promptitude with which the departmental accounts are rendered is considered. I, therefore, would urge that this rule be abolished, or that at any rate retrenchments, instead of, as now, being made by Controllers, should be made only by the Government of India when they consider so extreme a step to be exceptionally necessary. Not a single case of these fines requiring to be enforced has occurred during the year, and the time in which accounts are now generally rendered is so very far within the prescribed period, that delay only occurs with a few who, not improbably, would become still more dilatory and be rather proud of their indifference in this respect if they were not punished for it, and if they satisfied the Superintending Engineers in other respects. The possible punishment by order of Government of India would, I believe, be a sufficient safeguard against the results of this false idea.

20. To revert to the complaint I have above mentioned, it is also in theory quite groundless. There can be no doubt that the less time that is allowed to elapse in closing and adjusting accounts, the less time is really spent over them, the memory being more fresh, and the less time is given for any *cooking* on the part of those who might desire to try it. Any postponement of accounts or want of care in their preparation can only lead to an actually greater amount of time being spent on them in the end. And there can be no doubt that, putting out of the question the freedom from anxiety resulting from the virtual absence of responsibility for unexplained expenditure, the time now spent by the executive members of the Department in all matters of account is trifling in comparison to the time that the adjustment of accounts used to require in former days. A further advance will, however, be still made in this respect. The more mechanical this work becomes, and the more thoroughly the system is known by the Divisional Accountants and Executive Officers, the less time will the check and supervision of the accounts take up. It is within my own knowledge that, when really intelligent Officers have themselves known the work thoroughly, and have managed to keep the Accountants up to the mark, they have habitually rendered their returns in a couple of days after the close of the month; and this was done confessedly with but little trouble to themselves, while their work was well known to be above the average, whether as to quality, cost, or expedition. In fact, prompt attention to, and disposal of, Office work really save time, and admit of a greater amount of time being devoted to more purely Engineer duties.

21. In conclusion, I have to observe that, as this Report deals with the state of the Department to the close of the year 1866-67, it virtually describes the stage at which it has arrived under Major Chesney's control. It would be out of place for me to characterize the progress, but I may be permitted to suggest a comparison between the backwardness of the accounts, the enormous amount of the outstandings, the utterly unknown state of our stock, and the habitual discrepancies between outlay and estimates which prevailed in 1861, with the order, punctuality, and fullness of information which prevailed at the end of the year under report.

RESOLUTION.—His Excellency the Governor General in Council has perused with much satisfaction Major Innes' Report on the state of the Public Works Accounts at the close of the year 1866-67, and considers that the results which it exhibits are highly creditable to both the Executive and the Accounts Branches of the Department, and to Major Chesney, under whose charge they have been attained.

2. The progress made in Madras and Bombay, especially the latter, in clearing off the arrears of accounts with which the Offices of the Public Works Department in those Presidencies were burdened at the beginning of the year, is most satisfactory, and fully justifies the confidence expressed by the Government of India on this point in the orders passed on the Report of 1865-66.*

* See Resolution (Circular No. 63), dated 31st July 1866, para. 2.

3. The necessary steps should be taken to supply the wants referred to in para. 17 of the Report.

4. The Governor General in Council concurs in the remarks contained in paras. 18—20. The punctuality in the submission of accounts, which now generally prevails throughout the Department, renders the stringent orders† providing for immediate retrenchment of salary in cases of delay, no longer necessary. His Excellency in Council is pleased, therefore, to rescind such portions of those orders as involve immediate retrenchment, and to direct that, although the *liability* to the penalty will remain as heretofore, the actual retrenchments shall be made only on the special orders of the Local Government or Government of India.

† Code XX, ii, 11 14.

ORDER.—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations, and to the Financial Department, and the Accountant General, Public Works Department, for information.

Also, that the Resolution and the Report be published in the Supplement to the *Gazette of India*, and that a copy of both be forwarded to the Secretary of State.

GOVERNMENT OF INDIA

HOME DEPARTMENT.

THE BILL FOR THE IMPROVEMENT OF COTTON.

From MESSRS. GLADSTONE, WYLLIE AND CO., to Secy. to Govt. of India, Home Dept.—(Dated 27th January 1868).

We have the honor to communicate to you our views regarding a "Bill for the improvement of Cotton," published in the *Gazette of India* last Saturday. We presume that the publication of the Bill is intended to elicit the expression of public opinion respecting it, and we begin this letter by stating the grounds on which we venture to trouble His Excellency in Council with our views on the subject.

2. The grounds are these—first, that as exporters of Cotton from this Presidency, we are interested in everything that may tend to the development of the Cotton trade, whether by increase of cultivation or improvement in quality; secondly, that as among the largest importers of Cotton manufactures, we are still further interested in this matter; and thirdly, that as owners of Cotton Presses in the vicinity of Calcutta, we have another and personal concern with a measure which must seriously affect our own operations. On this head we shall only add that we are unwilling to trouble the Government without sufficient cause, but that, in a case like the present, intimately affecting our interests, we have thought that His Excellency in Council will not deem us obtrusive if we lay before him, with deference, the opinions we have formed.

3. We may as well state at once that we are entirely opposed to legislation on the subject at all, and, in particular, to the Bill now before the Council, both in its general principles and in its details.

4. We are opposed to special legislative interference in all matters relating to commerce, unless a clear and distinct necessity for such legislation is apparent, and we are particularly opposed to such interference when, as in the present instance, legislation takes the form of protection; and we submit that, though the ostensible object of the measure is to develope the Indian Cotton trade, the real effect, if the Bill becomes law, will be a fruitless attempt, in the first instance, to protect the buyers of Cotton, and ultimately the merchants and manufacturers in England, as against the growers and sellers. We do not go so far as to say that there are *no* circumstances under which special legislative interference would be justifiable; but we maintain firmly the general position that the less the natural operations of trade are interfered with the better; that in the case of the Cotton trade of Bengal, no such interference is required, and that, if sanctioned, it can only prove hurtful, and, we believe, frustrate the very object its promoters have in view.

5. Generally, we think its effect will be this. It will discourage the growth of Cotton by interposing serious difficulties in the way of sale, for it stands to reason that no man will grow Cotton as readily when his produce is subject to official scrutiny, and with heavy penalties hanging over him in its disposal, as he would do if absolutely free to grow it as he may other crops independent of Government interference, and subject only to the risk of markets and the usual operation of the law.

6. It may be urged we are aware that the penalties apply chiefly in case of intentional adulteration, but we believe that it will be found practically difficult, if not impossible, to draw the line between intention and absence of intention in cases of this description, and that the penalties provided by the Bill may be enforced where the proper and natural punishment would be an inability to dispose of the Cotton, or difficulty in doing so, and consequent pecuniary loss.

7. It will affect the Cotton trade in Calcutta—the great centre of transactions between Native sellers and European purchasers—by still holding over the former the penalties to which we have referred, and it will, in like manner, affect

Europeans who may themselves import Cotton from the growing districts, or buy it on the spot for re-sale in Calcutta.

8. And it will do all this, we believe, without effecting any substantial good in a matter in which we think that an adherence to the well-established maxim, *caveat emptor*, and the ordinary course of the laws affords the best and most certain protection to the interests of all.

9. We wholly deny the necessity for any special legislative interference whatever, and to establish this we quote the following pertinent fact:—During the months beginning 1st January 1866 and ending 30th April 1867, we bought chiefly in Calcutta, but partly also in the growing districts, and shipped to England 30,000 bales of Cotton of an aggregate value of about £320,000, and in no instance—the Cotton being entirely on account of third parties, many of whom had to sell or manufacture it at a heavy loss owing to falling markets in Europe—had we to pay one shilling on account of inferiority of quality. We do not allege that the selection and shipment of this large quantity was effected without trouble and care on our part, or without frequent collision with the sellers in regard to quality; but we state the fact as a proof that, with proper care and vigilance on the part of the buyer, he can very well protect his own interests without special legislation; and we add unhesitatingly that *no* amount of inspection on the part of officials will cause any careful buyer to relax in the least degree his own care for his interests, while it may, and probably will, lead to increase laxness on the part of others, and to the export of a greater quantity of adulterated Cotton than is exported under existing circumstances. When to these considerations is added the fact that the Government inspection may be considered by some as a sort of guarantee of the quality—*we* consider it worthless—and discharge of the responsibility of the seller, we are convinced that the proposed interference will result in good to no one, but in the decline of the cultivation, the interposition of difficulties which must injuriously affect the trade, and the real protection of neither buyer nor consumer. The manner in which the interests of the owners of Cotton Presses will be affected, may be most conveniently considered in connection with the details of the Bill, to some of which we shall now refer.

10. Section 8 amounts, as it seems to us, to an unwarrantable interference with the liberty of private persons to do what they please with their own property, subject only to such restrictions as the law considers necessary for the protection of all, and will be found most vexatious in practice. For example, a Calcutta Merchant receives an order from a constituent in England to ship for him a certain quantity of Cotton of a particular quality, and bearing a special mark. Under the provision to which we are referring, it would be *compulsory* to impress on the bales, in addition to the mark ordered by the Home principal, a certain press mark "not less than one foot square," with a name in letters "not less than one inch and a half long"; and we are not over-stating the case when we affirm that the presence of this press mark might in many cases render the Cotton unsaleable in the markets and for the purposes for which it was intended, it being the fact that immense operations are daily carried on among mercantile persons on the faith and guarantee of certain well known and recognized marks,—which marks, this Section would render it impossible for the merchant to impress on his shipments.

11. The duties of Inspectors, as defined in the 9th and following Sections, appear to involve such an unusual and hateful system of espionage on the business of private individuals, that for our own part we are astonished that they could have been even seriously *proposed*; and we observe that no provision whatever is made for the Inspectors having any knowledge of the trade they are to possess such an unlimited control over. We believe that it will be found impossible to secure the services, as Inspectors, of persons in any way adequate to the discharge of the functions with which these Officers are to be entrusted. If the Bill as it now stands is passed into law, we shall seriously consider the propriety of giving up our Cotton Presses altogether, rather than be subjected to such interference as that now proposed; and we mention the fact (which, of course, is of little importance to any one excepting ourselves) as a proof of the sincerity

of our views. It will serve to show how strongly we object to being taxed, to pay for what we consider a worse than useless and mischievous interference.

12. The Sections defining offences and penalties we think most objectionable. In the first place, we see no reason why, if A chooses to sell, and B *knowingly* to buy, inferior or adulterated Cotton, Government should interfere to prevent them, for, in such a case, the question between buyer and seller would resolve itself into one of price; and surely if it is worth A's while to sell, and B's to buy, such Cotton, or such *Cotton* and *stones* for that part, it is their own affair, while in the case of fraudulent sales the law already provides a remedy.

13. It is not, we believe, by such means as those proposed, but by the natural operation of the laws of supply and demand (for if there is no demand for inferior or adulterated Cotton, the supply must soon cease), and by showing producers by other than penal measures that it is for their own interest to grow better Cotton, that any improvement in the quality is to be looked for, and we say this, ourselves entertaining a strong opinion of the desirableness of in every reasonable way encouraging the trade and promoting the growth of an improved staple.

14. In conclusion, we repeat our earnest hope that this Bill may not be passed into law, for we are convinced, as we have said already, that it is wholly unnecessary; that its principle is wrong; its provisions vexatious and intolerable; and that its working in any case, but especially in the hands of those to whom its details must, we suppose, be entrusted, will be wholly unsatisfactory. To us it appears, as we observe it does to the Mercantile Members of the Legislative Council, that there is no more need to legislate regarding Cotton, than regarding any other export, and that all special legislative interference, especially such as that now proposed, is to be deprecated.

15. We have confined ourselves to viewing the Bill as it affects this Presidency, for of the Bombay trade we have no experience.

Apologising for the length of this communication.

From E. C. Bayley, Esq., Secy. to the Govt. of India, Home Department, to the Secretary, Bengal Chamber of Commerce—(Dated 13th February 1868).

I am requested by the Governor General in Council to forward to the Bengal Chamber of Commerce a copy of a letter addressed to the Government of India by an eminent Calcutta Firm, Messrs. Gladstone, Wyllie and Company, on the subject of the Cotton Bill, recently published in the *Gazette of India*, as amended by the Select Committee of the Legislative Council. For reasons which I proceed to state, I am to beg the careful attention of the Chamber to this communication.

2. The Bombay Cotton Frauds Act No. IX. of 1863, on which much of the amended Bill is modelled, was not a measure which originally emanated from the Local Executive Government of Bombay. It was framed, introduced into the Local Legislature, and conducted through all its stages by a leading member of the mercantile community who had then a seat in the Council of the Governor for making Laws and Regulations. The Governor in Council of Bombay acceded, it is believed, to the measure after much hesitation, and, in forwarding it to the then Viceroy and Governor General for his assent, the Bombay Government recommended it in the words which follow: "Almost all classes, Natives as well as Europeans, concur in the necessity for some measure of this kind, and those immediately interested in the trade look with the greatest anxiety for the measure as essential to prevent wholesale adulteration. As to whether its provisions might not with advantage have been made more stringent and comprehensive, there is considerable difference of opinion among the mercantile community, but almost none for at least as much protection to the Cotton Trade as the Bill is intended to afford." It is known that the late Lord

Elgin, before giving his assent, carefully weighed the general objections to this description of legislation, but he considered them overweighed by the reasons for the particular measure derived from special mercantile experience.

3. In the course of three years from the coming into operation of the Cotton Frauds Act, much official evidence as to its working was received by the Government of Bombay, and by it submitted to the Government of India. The effect of this evidence may be considered as summed up in a passage of a Despatch from the Secretary of State for India addressed to the Governor in Council of Bombay, and dated September 14th, 1867:—"It appears to me there is ample evidence to show that the objects for which the Act was framed are in fair progress of attainment. There seems to be no reasonable ground for doubt that the general quality of the Cotton shipped in 1866 has been better than of that exported in previous years. The adulteration of the article, either by the addition of foreign matter, or by the admixture of inferior descriptions, has been to a great extent checked."

4. During the same period, the Chief Commissioner of the Central Provinces frequently and urgently requested the extention of the Cotton Frauds Act to the territories under his administration, on the ground that the Cotton grown in those territories was, from the absence of this law, falling behind that of Bombay in point of quality, and also that of Berar into which the Governor General in Council had been able, from the nature of his authority over the Assigned Districts, to introduce the Cotton Frauds Act without legislation.

5. On March 1st 1867, the Chamber of Commerce of Bengal addressed the Government of India on the subject of certain representations with reference to frauds in Cotton, which had been made to the Lieutenant-Governor of the North-Western Provinces. The Chamber requested that the Governor General in Council would "submit this important matter for the consideration of the Legislative Council of the Governor General, with a view to the introduction of a Bill for the prevention of adulteration of Cotton, and the better suppression of frauds in the Cotton Trade in the Presidency of the Lieutenant-Governor of the North-Western Provinces, and in other territories, where it may be expedient to apply its provisions." The Governor General in Council, in reply, asked the Chamber, in effect, whether the experience of the trade in Calcutta bore out the allegation which had been made in the North-West, and an affirmative answer was received. The Government of India further called for the opinion of the Government of the North-West as to the propriety of extending the Cotton Frauds Act to those Provinces in conformity with the representations which had been addressed to both Governments. Both the Lieutenant-Governor and the Board of Revenue recommended the extension.

6. Nearly at the same time at which these communications were exchanged the attention of the Governor General in Council was drawn to Reports of Meetings held in England by the Chambers of Commerce of Manchester and of Liverpool. Speakers at these Meetings were described as strongly testifying to the great recent improvement in the quality of Bombay Cotton, and as distinctly attributing it to the operation of the Cotton Frauds Act. His Excellency in Council was particularly struck with statements favorably contrasting Indian Cotton with other Oriental varieties, such as the Egyptian, which are intrinsically superior, but which have suffered from the dishonest practices of the grower or dealer.

7. At the time, therefore, of the publication of the Bill for the extension of the Bombay Cotton Frauds Act to other parts of India, there appeared to be a great weight of official evidence, and a very unsual amount of unofficial and mercantile evidence in favour of such extension. But more recently, and since the publication of the Bill, some evidence of a different character has been supplied to the Government of India. The Bombay Chamber of Commerce, though apparently admitting the improvement in the quality of Indian Cotton, has expressed doubts whether it is attributable to the direct operation of the Cotton Frauds Act, and the Madras Chamber is opposed to the extension of the measure to that Presidency, while, at the same time, it contemplates circumstances under which such legislation may be desirable. It will be

seen, however, that Messrs. Gladstone, Wyllie and Company are unconditionally opposed to any legislation on the subject.

8. The importance which the Governor General in Council attaches to this letter arises from its advancing positive statements of fact. It is probably unnecessary to say that, on certain questions raised by Messrs. Gladstone, Wyllie and Company, for example, on the question whether, in all trades, and under all circumsances, an exclusive reliance should be placed on the rule *caveat emptor;* and on the question whether for the prevention of special frauds, a departure from the general law, *i. e.*, from the Indian Penal Code, is or is not permissible,—the Government of India reserves to itself its own opinion. But it is impossible for the Governor General in Council not to take note of the assertion by a Firm of very extensive Cotton-buyers that, as a matter of fact, no frauds are committed in the Cotton-trade on this side of India, which a purchaser cannot guard against by the exercise of ordinary diligence and caution. If such a position could be established, His Excellency in Council would certainly hesitate to use his influence with the Council for making Laws and Regulations for the enactment of a measure adding to the Penal law, and providing a machinery of inspection at the expense of the trade.

9. Under these circumstances, the Governor General in Council trusts that the Chamber will carefully consider the letter of Messrs. Gladstone, Wyllie and Company, and will inform him how far the individual experience of its members bears out, or contradicts, the statements contained in the letter.

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HOME DEPARTMENT.

LEGISLATIVE.

The following Report of a Select Committee was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 31st January 1868 :—

REPORT.

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to whom the Bill for repealing certain enactments which have ceased to be in force or have become unnecessary was referred, have the honour to report that we have considered the Bill and the papers noted in the margin, and have examined the Schedule of enactments which the Bill proposes to repeal.

From Under-Secretary to Government of Bombay, No. 3372, dated 20th November 1867.
From Assistant Secretary to Government of Madras, Legislative Department, dated 21st December 1867.
From Secretary, Board of Revenue, North-Western Provinces, No. 1250, dated 24th December 1867.
Note by Hon'ble Mr. Hobhouse, dated 28th December 1867.
From Secretary, Board of Revenue, North-Western Provinces, No. 15, dated 9th January 1868.
Note by Hon'ble Mr. Hobhouse (undated) respecting the Acts proposed to be repealed.
From Assistant Secretary to Government of India, Public Works Department, No. 96 E, dated 21st January 1868.
Note by Hon'ble A. G. Macpherson, dated 27th January 1868.

Two of these enactments, Acts No. XIX of 1858, and No. XLI of 1858, we have struck out of the list, as we think they will be more fitly repealed by the measure for the consolidation of the stamp-laws, which will probably soon be introduced.

We have also omitted Act No. XXIII of 1859 as being already repealed by Act No. XXV of 1865.

We have omitted Act XIX of 1844 as its repeal might, it is thought, give rise to questions as to the power of the Local Government to abolish taxes upon trades in districts which have been annexed since the Act was passed. We have also, at the desire of the Board of Revenue, North-Western Provinces, saved sections 16, 17 and 18 of Act IX of 1859.

As some of the persons mentioned in the Schedule to Act XVIII of 1848 are still alive, it seems undesirable to repeal that enactment.

Act XX of 1859 has not yet expired, and to repeal it might, we think, be premature.

It seems undesirable to repeal single sections which merely repeal prior enactments. Such sections sometimes serve to interpret the rest of the enactment to which they belong. We have therefore omitted Act VIII of 1856, section 1, and Act VI of 1863, section 2.

We have added words saving Act XXIX of 1837 as to the power to prescribe the language and character to be used in revenue and judicial proceedings, and saving Act XXVIII of 1865 as to estates not completely wound up under its provisions.

2. We think that the following list of Bengal Regulations (for preparing which we are chiefly indebted to our late colleague, the Hon'ble Mr. Justice Hobhouse,) may safely be added to the Schedule :—

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VI of 1793.	A Regulation for extending and defining the powers and duties of the Court of Sudder Dewanny Adawlut, and prescribing rules for receiving and deciding upon appeals from the decisions of the Provincial Courts of Appeal.	Section 3.
X of 1793.	A Regulation for re-enacting, with alterations and modifications, the Regulations passed by the Governor General in Council on the 3rd December 1790, and subsequent dates, for the apprehension and trial of persons charged with crimes or misdemeanors.	Sections 2, 20, 21, 25, 31, 32, 33, 35, 36, 37, 39, 60, 63, 71, 72, 73 and 79.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XV of 1793.	A Regulation for fixing the rates of interest on past and future loans.	So much as is not repealed.
XXVIII of 1793.	A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and the Civil Covenanted Servants of the Company and their Military Officers) residing at a greater distance from Calcutta than ten miles, unless they render themselves amenable to the Courts of Dewanny Adawlut in Civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section VII, Regulation III, 1793, and for enabling British subjects to recover any demands, recoverable under the Regulation, which they may have upon such persons.	The whole.
XXXI of 1793.	A Regulation for re-enacting, with modifications and amendments, the rules passed on the 23rd July 1787, and subsequent dates, for the conduct of the Commercial Residents and Agents, and all persons employed or concerned in the provision of the Company's investment.	The whole.
XXXV of 1793.	A Regulation for re-enacting, with amendments, the Rules passed on the 20th June, 24th October and 31st November 1792, and subsequent dates, for the reform of the gold and silver coin in Bengal, Behar and Orissa; and for prohibiting the currency of any gold or silver coin in those Provinces, but the nineteenth sun Sicca Rupees, and the nineteenth sun gold mohur, and their respective Divisions and Sub-divisions into halves and quarters; and for preventing the counterfeiting, defacing, or debasing of the coin.	So much as is not repealed.
XXXVIII of 1793.	A Regulation for re-enacting, with modifications, such part of the Rule passed on the 27th June 1787, as prohibits Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue, lending money to zemindars, independent talookdars, or other actual proprietors of land, or dependant talookdars, or farmers of land holding farms immediately of Government, or the under farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for re-enacting, with alterations, the existing Rules prohibiting Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings, for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5 and 6.
XLVII of 1793.	A Regulation for providing for differences of opinion between the Judges of the Provincial Courts of Appeal and Courts of Circuit, and prescribing Rules regarding other matters connected with their official situations.	The whole.
II of 1794.	A Regulation for postponing the operation of Section LXI, Regulation VIII. 1793, in the Zillah of Boglepore, to the end of Kartic 1201 Bengal era.	The whole.
V of 1794.	A Regulation for restricting the Sudder Dewanny Adawlut, and the Provincial Courts of Appeal, from admitting appeals from decisions passed by any of the Courts of Dewanny Adawlut heretofore denominated Courts of Mofussil Dewanny Adawlut, between the 6th April 1781 and the 1st May 1793, that were declared to be final by the Regulations for the administration of justice which existed during that period.	The whole.
VI of 1794.	A Regulation for postponing to the 10th April 1795 the operation of such parts of Sections XVIII, XIX, XX and XXIII, Regulation XXXV. 1793, as regard the silver coin.	The whole.
VIII of 1794.	A Regulation for extending and defining the powers given by Section VI, Regulation XIII. 1793, to the Registers of the Zillah and City Courts to try and decide causes referred to them by the Judges of their respective Courts, and for empowering the Zillah and City Courts in certain cases to refer rent and revenue accounts to the Collectors for report.	The whole.
IV of 1795.	A Regulation for prohibiting the collection of internal duties in the Province of Benares.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
VII of 1795.	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying Civil suits, in the first instance, at the city of Benares, and at Mirzapore, Ghazeepore, and Jaunpore, in the Province of Benares and for defining the jurisdiction and powers of those Courts.	Section 8.
X of 1795.	A Regulation for empowering the Sudder Dewanny Adawlut to receive and decide upon appeals from decisions of the Provincial Court of appeal established in the Province of Benares; and for defining the jurisdiction, powers, and authorities of the Sudder Dewanny Adawlut in that Province.	Section 10.
XVI of 1795.	A Regulation for the apprehension and trial of persons charged with crimes or misdemeanors in the Province of Benares; for enabling one of the Judges, in his capacity of Judge of the Provincial Court of Appeal, to transact certain parts of the business of that Court, whilst the other two Judges, as Judges of circuit, are making the circuits; and for providing against the absence or indisposition of any of the Judges or their Law Officers, and against vacancies in the judicial or law appointments.	So much as is not repealed.
XVII of 1795.	A Regulation for the establishment of an efficient Police in the Province of Benares.	So much as is not repealed.
XXII of 1795.	A Regulation for preserving the record of the principal rules regarding the administration of justice and the Police in the Province of Benares, passed between the year 1781 and the period of the abolition of the office of Resident in 1795; and for determining what part of those rules are to be considered still in force; and for transferring the causes depending in the Courts of judicature abolished on this date to the Courts established in lieu of them.	The whole.
XXIV of 1795.	A Regulation for extending to the Province of Benares, Regulation XXVIII. 1793, entitled "A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and civil covenanted servants of the Company, and their Military Officers) residing at a greater distance from Calcutta than ten miles, unless they render themselves amenable to the Courts of Dewanny Adawlut, in civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section VII, Regulation III. 1793, and for enabling British subjects to recover any demands recoverable under the Regulations which they may have upon such persons."	The whole.
XXV of 1795.	A Regulation for extending to the Province of Benares, Regulation XLVII. 1793, entitled "A Regulation for providing for differences of opinion between the Judges of the Provincial Courts of Appeal and Courts of Circuit, and prescribing rules regarding other matters connected with their official situations."	The whole
XXIX of 1795.	A Regulation for extending to the Province of Benares, Regulation XX. 1793, entitled "A Regulation for empowering the Zillah and City Courts, the Provincial Courts of appeal, and the Sudder Dewanny Adawlut, and the Nizamut Adawlut, to propose Regulations regarding matters coming within their cognizance."	The whole.
XXXIII of 1795.	A Regulation for enacting into a Regulation the Rules passed relative to the cultivation and manufacture of Indigo, on behalf of, or by natural-born British subjects, and other Europeans, having the permission of Government to reside in the Province of Benares.	The whole.
XXXVI of 1795.	A Regulation for repealing Section VII, Regulation VIII. 1794, and empowering the Judges of the Zillah and City Courts to hear appeals from decisions which may be passed by their Registers under that Regulation, and rendering final the decisions of the Judges in all such appeals where the suit may be for money or personal property; for making final the decrees of the Judges of the Zillah and City Courts, in appeals from decisions passed by the Native Commissioners appointed under Regulation XL. 1793; for rendering Serberakars, or Managers of joint undivided estates, eligible to the office of Commissioner for hearing and deciding suits under Regulation XL. 1793; for providing against the loss or miscarriage of the proceedings in trials referred by the Judges of Circuit to the Nizamut Adawlut, or the sentences or orders of that Court on such trials; and for establishing another Court of Dewanny Adawlut, in the districts now comprised in the Zillah of Burdwan.	So much as is not repealed.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XXXVIII of 1795.	A Regulation for prescribing the payment of certain fees on the institution and trial of suits in the Courts of Civil Judicature, and on petitions presented to those Courts, and on the institution of suits before the Munsiffs, under clause sixth, Section V, Regulation XL. 1793; and for the appropriation of the fees so collected.	The whole.
XLVIII of 1795.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice, or the collection of the public revenue, in the Province of Benares, from lending money to Talookdars, Zemindars, Putteedars, or other actual proprietors of land, or to farmers of land holding farms immediately of Government, or the Under-farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for prohibiting in the said Province, Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings for carrying on manufactures, or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5, 6.
LIX of 1795.	A Regulation for further postponing to the 10th April, 1796, the operation of such parts of Sections XVIII, XIX, XX, and XXIII, Regulation XXXV. 1793, as regard the silver coin.	The whole.
LX of 1795.	A Regulation for extending to the Province of Benares, Regulation XXXVIII. 1795, entitled "A Regulation for prescribing the payment of certain fees on the institution and trial of suits in the Courts of Civil Judicature, and on petitions presented to those Courts, and on the institution of suits before the Munsiffs, under clause sixth, Section V, Regulation XL. 1793."	The whole.
LXI of 1795.	A Regulation for determining what Sicca Rupees of the nineteenth sun shall be considered as of standard weight in payments, in the Provinces of Bengal, Behar and Orissa.	The whole.
LXII of 1795.	A Regulation for withdrawing the Mint established at Moorshedabad under Regulation XXXV. 1793.	The whole.
IV of 1796.	A Regulation to provide for the occasional absence of the Zillah and City Judges and Magistrates, in the Provinces of Bengal, Behar, Orissa, and Benares, from their respective Stations; and prescribing the duties to be performed by the Registers of the Courts and the Assistants, on such occasions, as well as in the discharge of their official functions.	Sections 5 and 6.
VII of 1796.	A Regulation for repealing such part of Regulations VIII and X. 1793, as excludes the proprietors of land from the management of their estates on grounds of contumacy or profligacy of character.	The whole.
X of 1796.	A Regulation for the guidance of the Courts of Justice in cases of a difference of opinion on the meaning and construction of the Regulations.	The whole.
III of 1797.	A Regulation for constituting one Court of Circuit to expedite the gaol deliveries of the Zillahs and Cities within the several divisions of the Courts of Circuits for Calcutta, Dacca, Patna, Moorshedabad and Benares, instead of two Courts, as provided by Regulation VII. 1794, and Regulation XVI. 1795.	The whole.
VIII of 1797.	A Regulation for rendering prosecutions instituted for the recovery of losses sustained by theft and robbery in the Province of Benares, cognizable in the Courts of Civil Judicature; and for ascertaining the responsibility in such cases of Tehseeldars of places held Khaum in the said Province; and for transferring the nomination of the Pleaders for Government in the several Courts of Judicature, from the Sudder Dewanny Adawlut to the Governor General in Council.	So much as is not repealed.
XI of 1797.	A Regulation for amending the form of Bond to be executed by British subjects or others not amenable to the Zillah and City Civil Courts, on their instituting Suits in such Courts; and for prescribing a form of Bond to be executed by the sureties of defendants in the above Courts.	The whole.
III of 1799.	A Regulation for postponing to the end of the Bengal year 1204, or to the 10th of April, 1798, the operation of Section XX, Regulation XXXV. 1793, within the Zillah of Sylhet.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
II of 1801.	A Regulation for the more speedy and effectual administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut.	Sections 2, 3, 4, 6, 11, 13, 16, 17, 18 and 19.
IX of 1801.	A Regulation to limit the operation of Section XV, Regulation VII. 1799, upon persons employed in the Salt manufacture, or in the provision of the Company's Investment, and to explain and amend Section II, Regulation XI. 1796, with respect to persons so employed, and others charged with resistance of process under that Regulation.	So much as is not repealed.
IV of 1802.	A Regulation to constitute an occasional Second Court of Appeal for the Division of Dacca.	The whole.
I of 1803.	A Regulation for forming into a regular Code all Regulations which may be enacted for the internal government of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
VI of 1803.	A Regulation for the guidance of the Magistrates of the several Zillahs in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, in apprehending persons charged with crimes or offences, and bringing them to trial.	So much as is not repealed.
VII of 1803.	A Regulation for the establishment of a Court of Circuit for the trial of persons charged with crimes, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	So much as is not repealed.
IX of 1803.	A Regulation for empowering the Judges of the Zillah Courts, the Magistrates, the Judges of the Provincial Court of Appeal, and the Judges of the Court of Circuit, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, to propose Regulations regarding matters coming within their cognizance, respectively.	The whole.
XII of 1803.	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 6, 7, 8, 9, 10, 15, 17, 18 20 and 21.
XV of 1803.	A Regulation for providing for differences of opinion between the Judges of the Provincial Court of Appeal and the Court of Circuit, established in Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and prescribing rules regarding other matters connected with their official situation.	The whole.
XVIII of 1803.	A Regulation for prohibiting British subjects (excepting King's Officers serving under the Presidency of Fort William, and the Civil Covenanted Servants of the Company, and their Military Officers) from residing in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, without the permission of the Governor General in Council, and without rendering themselves amenable to the Courts of Adawlut in Civil suits which may be instituted against them by any of the descriptions of persons mentioned in Section IV, Regulation II. 1803; and for enabling British subjects to recover any demands recoverable under the Regulations which they may have upon such persons.	The whole.
XIX of 1803.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, from lending money to Zemindars, independent Talookdars, or other Proprietors of land, or dependent Talookdars or farmers of land holding farms immediately of Government, or the Under-Farmers or ryots of the several descriptions of proprietors and farmers of land abovementioned, or their respective sureties; and for prohibiting Europeans, of any description, holding possession of lands that may be mortgaged to them, or purchasing or renting lands in the said Provinces for erecting houses or buildings for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	Sections 3, 4, 5, 6.
XXII of 1803.	A Regulation for the guidance of the Courts of Justice established in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, in cases of difference of opinion on the meaning and construction of the Regulations.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
XXXIV of 1803.	A Regulation for determining the rate of interest on money in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 2, 4 and 11.
XXXV of 1803.	A Regulation for the establishment of an efficient system of Police in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	Sections 4, 5, 6, 22 and 23.
XXXVII of 1803.	A Regulation for prescribing Rules respecting the provision of the Honourable the English East India Company's investment, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
XLV of 1803.	A Regulation for the reform of the gold, silver and copper coin of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
LI of 1803.	A Regulation for empowering the Court of Circuit established in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and the Nizamut Adawlut, to take cognizance of all depending criminal cases, the trial of which had been commenced previous to the period when the Regulations passed on the 21th of March, 1803, for the trial of crimes and offences committed in the said Provinces, were directed to take effect.	The whole.
II of 1804.	A Regulation for altering the periods of the half-yearly Gaol deliveries in the Divisions of Calcutta, Moorshedabad, Patna, and Benares; and for providing a quarterly Gaol delivery in the Zillahs of the Twenty-Four Pergunnahs, Dacca, Jelalpore, and Moorshedabad.	The whole.
IV of 1804.	A Regulation for the administration of justice in criminal cases in the Zillah of Cuttack.	The whole.
VI of 1804.	A Regulation for rescinding Regulation XXXIX. 1803; for establishing Rules for levying a duty on the importation and exportation of Salt in the Provinces ceded to the Honourable Company by the Nawaub Vizier, in the conquered Provinces in the Dooab and on the right bank of the Jumna, and in the Province of Benares; for reducing the rate of duty established by Clause sixth, Section IV, Regulation VI. 1804, on the importation of Salumba and Balumba Salt into the Province of Benares; and for withdrawing the prohibition contained in Section VI of that Regulation on the manufacture of Salt within the Province of Benares.	So much as is not repealed
VII of 1804.	A Regulation for determining the rates of duty to be levied, under Sections IV and VII, Regulation VI. 1804, on the importation and exportation of Salt in the Provinces ceded to the Honourable Company by the Nawaub Vizier, and in the conquered Provinces situated within the Dooab and the right bank of the River Jumna.	The whole.
VIII of 1804.	A Regulation for transferring the Zillahs of Allahabad and Goruckpore from the Division of the Provincial Court of Appeal and the Court of Circuit for the Division of the Provinces ceded to the Honourable the English East India Company by the Nawaub Vizier; and for annexing those Zillahs to the Division of the Provincial Court of Appeal and the Court of Circuit for the Division of Benares.	The whole.
I of 1805.	A Regulation for empowering the Court of Sudder Dewanny Adawlut to hear and determine appeals from the decisions of the Courts of Civil Justice established under the authority of the British Government at Chandernagore and Chinsurah.	The whole.
II of 1805.	A Regulation to explain the existing limitations of time for the cognizance of suits in the Civil Courts of Justice; to provide further limitations with respect to certain suits, regular and summary; and to make other provisions relative to the admission and trial of original suits, and of appeals.	So much as is not repealed.
IV of 1805.	A Regulation for extending to the Province of Benares Regulation XXXI. 1793, entitled "A Regulation for re-enacting, with modifications and amendments, the Rules passed on the 23rd of July, 1787, and subsequent dates, for the conduct of the Commercial Residents and Agents, and all persons employed or concerned in the provision of the Company's investment," and also for exempting from duty all goods and articles provided in the Province of Benares, on account of the investment of the Honourable East India Company.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
V of 1805.	A Regulation for forming the Settlement of the Land Revenue of the Provinces ceded to the Honourable the English East India Company by the Nawaub Vizier, for the years 1213, 1214, and 1215, of the Fussily Era.	The whole.
VII of 1805.	A Regulation for empowering the Governor General in Council to grant a temporary exemption to Covenanted Civil Servants of the Company, holding certain offices, from the obligations of that part of the oath prescribed to be taken by certain descriptions of public officers, which prohibits their being concerned in commercial transactions.	The whole.
VIII of 1805.	A Regulation for extending to the conquered Provinces situated within the Dooab and on the right bank of the River Jumna, and to the territory ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, as have not been already extended to those territories, and for revising and amending certain parts of the said Laws and Regulations.	Section 2. section 3, clause 2, section 4, section 6, clause 2.
XI of 1805.	A Regulation for extending to the conquered Provinces situated within the Dooab and on the right bank of the River Jumna, and to the territories ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, Regulation XLV. 1803, entitled "A Regulation for the reform of the gold, silver, and copper coin, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company:" also for providing for the appointment of Native officers of Government employed in the Mint established at Furruckabad, under Regulation XLV. 1803; and for extending to such Native Officers such parts of Regulation V. 1804, as provide for the appointment and removal of the Native officers of Government in certain Departments.	The whole.
XVI of 1805.	A Regulation for extending the jurisdiction of the Court of Circuit for the Division of Calcutta, and of the Court of Nizamut Adawlut, over the Settlements of Chandernagore and Chinsurah, in certain cases, and for defining the powers and duties of the Superintendent of Chandernagore and Commissioner of Chinsurah, in his capacity of Magistrate for those Settlements.	The whole.
XVIII of 1805.	A Regulation for the appointment of a Magistrate of the Jungle Mehals, in Zillahs Beerbhoom, Burdwan, and Midnapore; and for declaring and extending the Rules prescribed for Zemindars and Managers of Zemindarees intrusted with the Police in those Mehals.	So much as is not repealed.
I of 1806.	A Regulation for abolishing the jurisdiction of Zillah Moorshedabad and annexing the Mehals composing it to the jurisdictions of the City of Moorshedabad and Zillah Beerbhoom; for altering the jurisdiction of the Courts of Circuit and Provincial Courts of Appeal of the Divisions of Calcutta and Moorshedabad; for fixing the order of holding the half yearly Gaol Deliveries in those Divisions, and in the Divisions of Benares and Bareilly; for rescinding such parts of the existing Regulations as restrict the senior Judges of the Courts of Circuit from proceeding upon the Circuit in their respective Divisions; and for extending the authority of the Courts of Nizamut Adawlut and Sudder Dewanny Adawlut in certain cases.	The whole.
III of 1806.	A Regulation for defining the weight and standard of the silver coin, established in the ceded and conquered Provinces by Regulation XLV. 1803, and Regulation XI. 1805, and the weight of the copper coin established in the said Provinces by the Regulations abovementioned; also for fixing a table of rates for regulating the receipt and payment of Rupees of different descriptions during the periods prescribed by Regulation XLV. 1803, for the receipt and payment of Rupees not being the Rupees declared by that Regulation, and by Regulation XI. 1805, to be the established and legal silver coin within the ceded and conquered Provinces.	The whole.
IV of 1807.	A Regulation for determining the rates at which Rupees of sorts shall be received and issued in the ceded and conquered Provinces, during the existence of the depending settlement of the Land Revenue in those Provinces.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
X of 1807.	A Regulation for the conclusion of the ensuing settlement, in the ceded and conquered Provinces.	The whole.
XI of 1807.	A Regulation for vesting the control of the Customs, with certain exceptions, in the Board of Commissioners appointed under Regulation X. 1807.	The whole.
XII of 1807.	A Regulation for the appointment of Ameens of Police in the Provinces of Bengal, Behar, and Orissa, and for defining the duties to be performed by them; also for obtaining a complete Register of Guards and Watchmen employed by Landholders, Farmers, and others, and declaring the responsibility of their employers for the conduct of such servants in certain cases.	So much as is not repealed.
XIII of 1807.	A Regulation for modifying certain parts of Regulation XXXV. 1793, Regulation XLV. 1803, and Regulation XII. 1805, relative to engagements for Rupees or Gold Mohurs, not being of the established coinage.	The whole.
XIV of 1807.	A Regulation for amending the system of Police established in the Province of Benares and in the ceded and conquered Provinces within the Divisions of Bareilly and Benares; also for extending to those Provinces the provisions contained in Regulation XII. 1807, for the appointment of Ameens of Police.	Sections 2, 3 and 18.
XV of 1807.	A Regulation for modifying the constitution of the Courts of Sudder Dewanny Adawlut and Nizamut Adawlut, so far as relates to the appointment of the Judges of those Courts.	So much as is not repealed.
VI of 1808.	A Regulation for the settlement of the Revenues of the zillah of Cuttack.	So much as is not repealed.
X of 1808.	A Regulation for the appointment of a Superintendent of Police, and for defining his jurisdiction and authority.	The whole.
I of 1809.	A Regulation for rendering permanent the Board of Commissioners in the Upper Provinces, and for investing that Board with certain powers in the Province of Benares.	The whole.
II of 1809.	A Regulation for enabling the Commander-in-Chief to delegate the power of appointing General Courts-Martial on Native Officers and Soldiers of detachments from the Bengal army serving beyond sea, and for determining the number of Officers necessary for the formation of such Courts Martial.	The whole.
IX of 1809.	A Regulation for empowering the Calcutta Provincial Court to receive appeals from the decisions of the Commissioner at Chinsurah and Superintendent of Chandernagore in certain cases, and to make further provision for the administration of Civil Justice at those settlements.	The whole.
X of 1809.	A Regulation for the establishment of a copper coinage in the Province of Benares.	The whole.
IV of 1810.	A Regulation for abolishing the office of Commissioner in Cuttack.	So much as is not repealed.
VIII of 1810.	A Regulation for the appointment of Superintendents of Police in the Divisions of Patna, Benares and Bareilly.	The whole.
XII of 1810.	A Regulation for modifying the rules contained in Section II, Regulation VII. 1809, and Section VI, Regulation X. 1809.	So much as is not repealed.
III of 1811.	A Regulation for the conduct of the trade of Foreign nations with the Ports and Settlements of the British nation in the East Indies; and for defining the duties to which such trade shall be subject, at such of the said Ports and Settlements as are immediately dependent on the Presidency of Fort William.	So much as is not repealed.
VI of 1811.	A Regulation for rescinding such parts of Regulation XXVII. 1793, as declare the holders of Lakheraj and Malguzarry lands entitled to a compensation on account of the abolition of the sayer.	The whole.
X of 1811.	A Regulation for preventing the importation of slaves from foreign countries, and the sale of such slaves in the territories immediately dependent on the Presidency of Fort William.	The whole.
XII of 1811.	A Regulation for augmenting the number of Judges of the Courts of Sudder Dewanny Adawlut, according as may from time to time appear necessary for the despatch of the business of those Courts.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
I of 1812.	A Regulation for modifying certain parts of Regulation IX. 1810; for imposing a duty on horses imported by sea, with an exception to horses imported from Europe; and for prohibiting the exportation of woollens from Bengal to China.	The whole.
VII of 1812.	A Regulation for rescinding Regulations XV. 1810, and IV. 1811.	The whole.
XIV of 1812.	A Regulation for modifying, in certain cases, the Rule contained in Section II, Regulation V, 1812, regarding the grant of leases by the Proprietors of lands in the ceded and conquered Provinces to their tenants.	Sections 2 and 3.
XV of 1812.	A Regulation for extending to the ceded and conquered Provinces, and to the Province of Benares, certain parts of Regulation I. 1811, and for rescinding Regulation II. 1810.	The whole Regulation, except so far as it extends Regulation I. 1811, section 10.
XVI of 1812.	A Regulation for authorizing the Judge of the Dewanny Adawlut of the Zillah of the Twenty-four Pergunnahs to execute judgments passed by the Court of Requests for the Town of Calcutta.	The whole.
XXI of 1812.	A Regulation for rescinding certain parts of Regulation I. 1811.	The whole.
VII of 1813.	A Regulation for extending to the ceded and conquered Provinces the provisions contained in Regulation III. 1801, and in Section XIII, Regulation VIII. 1794; and for rescinding parts of Sections XI and XV, Regulation I. 1803.	The whole.
XII of 1813.	A Regulation for modifying some of the provisions in the Regulations before enacted for the collection of the Government customs and town duties.	The whole.
XIV of 1813.	A Regulation for abolishing the duties before established on the importation of horses by sea, or through the district of Cuttack.	The whole.
XV of 1813.	A Regulation for the general abolition of the office of Dewaun to the Collectors of the land revenue in the Provinces immediately dependent on the Presidency of Fort William.	The whole.
IV of 1814.	A Regulation for repealing Regulation VIII. 1812.	The whole.
VII of 1814.	A Regulation for modifying a part of the provisions contained in Regulation X. 1809, respecting the copper coinage of the Province of Benares.	The whole.
X of 1814.	A Regulation for explaining so much of Regulation I. 1814, as relates to engagements contracted between Government and individuals.	The whole.
XIII of 1814.	A Regulation for the abolition of the Office of Cutwal in the Cities of Dacca, Patna and Moorshedabad.	The whole.
XX of 1814.	A Regulation for rescinding the Regulations in force relative to the College of Fort William.	The whole.
XXV of 1814.	A Regulation for modifying the constitution and jurisdiction of the Sudder Dewanny Adawlut and of the Provincial Courts, for expediting the trial of civil causes in those Courts, and for defining more fully the powers of single Judges holding the sittings of those courts, or of the Nizamut Adawlut and Courts of Circuit.	The whole.
III of 1815.	A Regulation for continuing the existing Settlement of the district of Cuttack, the Pergunnah of Puttaspore, and its dependencies, until the expiration of the year 1223. Umlee.	The whole.
IV of 1815.	A Regulation for modifying some of the provisions at present in force, for the collection of customs on certain articles of commerce in the territories immediately dependent on the Presidency of Fort William.	So much as is not repealed.
II of 1816.	A Regulation for re-establishing the office of Canoongoe in that portion of the Province of Behar which forms the districts of Shahabad, Tirhoot, Sarun, and Behar.	The whole.
III of 1816.	A Regulation for rescinding Regulation XII. 1808.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
IV of 1816.	A Regulation for allowing prisoners confined under process of the Civil Courts to deliver petitions upon unstamped paper in certain cases, and to make further provision for the treatment of prisoners in the Civil Jails.	So much as is not repealed.
VI of 1816.	A Regulation for extending for a further period of three years the existing Settlement of Cuttack, Pergunnah Puttaspore, and its dependencies, in all cases in which the Settlement may have been concluded with Zemindars or actual proprietors of the land	The whole.
XII of 1816.	A Regulation for the establishment of a Custom House at Cox's Bazar, for the collection of Government Customs.	The whole.
XIV of 1816.	A Regulation to provide more effectually for the management of the public jails, and to enable the Magistrates to maintain good order and discipline in those jails; as well as among the prisoners employed on the public roads, or other public works:—Also to place the jail at Alipore, in the vicinity of Calcutta, under the inspection and control of the Court of Nizamut Adawlut; and to provide for the transportation of convicts to the Island of Mauritius or its immediate Dependencies.	Sections 2, 3, 11, 12, 13 and 14.
XVI of 1816.	A Regulation for extending for a further period of five years the existing Settlement in the Provinces ceded by the Nawaub Vizier to the British Government, in all cases in which the Settlement may have been concluded with the actual proprietors of the land.	The whole.
XVIII of 1816.	A Regulation for annexing to the Zillah of Allahabad the Pergunnah of Handya, formerly composing a part of the territories of His Excellency the Nawaub Vizier.	Sections 3 and 4.
XXI of 1816.	A Regulation for modifying Section XLIII. Regulation XLV. 1803, which prescribes a specified weight for the copper pice to be coined at the Mint of Furruckabad.	The whole.
II of 1817.	A Regulation for re-establishing the office of Canoongoe, in those portions of the districts of Ramghur, Bhaugulpore, and Purneah, which are comprised in the Province of Behar.	The whole.
IV of 1817.	A Regulation for annexing to the Zillah of Scharunpore the tract of country called Deyra Doon, formerly composing a part of the territories of the Rajah of Nepaul.	The whole.
V of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	Sections 3 and 4.
IX of 1817.	A Regulation for rescinding Regulation V. 1815.	The whole.
XIV of 1817.	A Regulation for amending certain parts of Regulation II. 1812.	The whole.
XXV of 1817.	A Regulation for fixing the weight of the pice struck at the Calcutta Mint, and for giving general circulation to pice struck at any of the Mints subordinate to this Presidency.	The whole.
XXVI of 1817.	A Regulation for authorizing the circulation of Furruckabad Rupees, coined in either of the Mints of Calcutta, Furruckabad, or Benares, or at any other Mint established by order of the Governor General in Council.	The whole.
II of 1818.	A Regulation for annexing to the Zillah of Bundlecund the Elakeh of Khundeh, appertaining to the Pergunnah of Mahoba, together with certain villages belonging to the Pergunnah of Choorkee, on the right bank of the Jumna, formerly composing a part of the territories of Nana Govind Row.	Sections 3 and 4.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
V of 1818.	A Regulation for the appointment of a Commissioner to be vested with special powers in the administration of civil affairs in Zillah Cuttack.	The whole.
IX of 1818.	A Regulation for extending for a further period of five years the existing settlement in the conquered Provinces lying on the right and left banks of the River Jumna, with the exception of the Southern Division of the District of Seharunpore, and in the territories ceded to the British Government by his Highness the Peishwah in Bundlecund, in all cases in which the settlement may have been concluded with the actual proprietors of the land.	The whole.
XIII of 1818.	A Regulation for extending for a further period of three years the existing Settlement of Cuttack, Pergunnah Puttaspore and its dependencies, in all cases in which the settlement may have been concluded with Zemindars or actual proprietors of land.	The whole.
XI of 1819.	A Regulation for discontinuing the coinage of the Benares Rupee; for declaring the Furruckabad Rupee the legal currency of the Province of Benares; for altering the standard of the Furruckabad Rupee, and for defining the rate at which that Rupee is to be received within the Province of Benares.	The whole.
V of 1820.	A Regulation for imposing a general custom duty on Tobacco.	So much as is not repealed.
VI of 1820.	A Regulation for rescinding Sections XLVI. XLVII and XLVIII, Regulation XLV. 1803.	The whole.
I of 1821.	A Regulation for the appointment of a special Commission in the ceded and conquered Provinces, for the investigation and decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale, or lost through private transfers effected by undue influence; and for the correction of the errors or omissions of the proceedings adopted by the Revenue officers in regard to the record and recognition of proprietary rights, and the ascertainment of the tenures, interests and privileges of the agricultural community.	The whole.
V of 1821.	A Regulation for settling the rates at which Benares and Furruckabad Rupees shall be received in payment of the Revenue of Malguzars, whose engagements are expressed in Gohurshahee or Trisoolee Rupees.	The whole.
V of 1822.	A Regulation for amending certain provisions of Regulation IX. 1808.	The whole.
I of 1823.	A Regulation to amend certain parts of Regulation I. 1821.	The whole.
V of 1823.	A Regulation for giving currency throughout the Provinces dependent on the Presidency of Fort William, to Rowannahs issued by the officers in charge of the Dehlee Territory, for reducing the transit duty chargeable on piece goods, the manufacture of the British Territories, from seven and a half to two and a half per cent., and for making certain other alterations in the Rules applicable to the collection of customs.	So much as is not repealed.
I of 1824.	A Regulation for enabling the Officers of Government to obtain, at a fair valuation, land or other immoveable property required for roads, canals, or other public purposes; and for declaring in what manner the claims of the Zemindars, and of the Officers in the Salt Department, are to be adjusted in certain districts, where lands are required for the purposes of Salt manufacture.	The whole.
II of 1824.	A Regulation for abolishing the Furruckabad Mint, and for modifying some of the Rules in force relative to the Furruckabad Rupee.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
IX of 1824.	A Regulation to extend, with certain exceptions and conditions, the existing settlement in the conquered Provinces and in Bundlecund for a further period of five years.	The whole, except section 4.
V of 1825.	A Regulation for removing certain doubts as to the legality of an union of the powers of Judge and Collector in the same individual.	The whole.
X of 1825.	A Regulation more distinctly to define the meaning and intent of the provisions contained in Regulations XXXI of 1793, and XXXVII of 1803, which prescribe Rules for the conduct of commercial Residents carrying on trade for themselves.	The whole.
XVIII of 1825.	A Regulation for annexing the Settlement of Chinsurah, and other territories ceded to the British Government by the Government of the Netherlands, to the Zillah and city jurisdictions most contiguous thereto; and to provide for the administration of the said Territories.	Sections 4, 5, 8, 9, 10.
II of 1826.	A Regulation to extend, with certain exceptions and conditions, the existing settlement in the Provinces ceded by the Nawaub Vizier to the British Government, for a further period of five years.	The whole.
IV of 1826.	A Regulation for expediting the Proceedings of the Mofussil and Sudder Special Commissions, acting under the provisions of Regulation I. 1821.	The whole.
V of 1826.	A Regulation for annexing to the Zillah of Agra the Pergunnah of Goberdhun.	Section 2, excepting the first twelve words, and sections 3, 4 and 5.
VI of 1826.	A Regulation for constituting the jurisdiction of the Joint Magistrate, stationed at Futtehpore, a distinct Zillah.	Section 2, clause 2.
VII of 1826.	A Regulation for transferring the control of the Benares Mint from the Board of Revenue in the Central Provinces to the Local Committee.	The whole.
II of 1828.	A Regulation for rescinding parts of Regulation I. 1799.	The whole.
III of 1829.	A Regulation for abolishing certain official designations amongst the Judges of the Courts of Sudder Dewanny and Nizamut Adawlut, and of the Provincial Courts; for amending the rules at present in force, which require the Judges of the Courts of Sudder Dewanny and Nizamut Adawlut, or other public officers, to take the prescribed oaths of office before the Governor General in Council; for providing for the decision of Civil suits and appeals in the Provincial Courts, in certain cases; for amending Regulation VIII. 1825, and for discontinuing the offices of Hindoo and Mahomedan Law Officer in the Provincial Courts.	Sections 2, 3, 4 and 5.
V of 1829.	A Regulation for rescinding part of Regulation X. 1817, and parts of Regulation XXI. 1825.	Section 2 and section 3, clause 1.
IX of 1829.	A Regulation for rescinding some of the Rules of Regulation XXXI. 1793, and the corresponding Rules for Benares and the ceded Provinces, and for placing the Commercial Agents of the East India Company on the same footing towards Natives of the country as other persons.	The whole.
XIII of 1829.	A Regulation for abolishing the office of Superintendent and Remembrancer of Legal Affairs.	So much as is not repealed.
XVIII of 1829.	A Regulation to rescind Section III, Regulation IV. 1829, and to make further modifications in the provisions of Regulation I. 1821, and Regulation I. 1829.	The whole.

No. of Regulation.	Title of Regulation.	Extent of Repeal.
I of 1830.	A Regulation for rescinding certain provisions of Regulation I of 1829, in regard to the administration of Civil Justice in Zillah Midnapore.	The whole.
V of 1830.	A Regulation for amending the provisions of Regulation VI. 1823, and for providing more effectually for enforcing the execution of contracts relating to the cultivation and delivery of indigo plant.	Section 2.
I of 1831.	A Regulation for rescinding Clause second Section III, Regulation XVI. 1825.	The whole.
II of 1831.	A Regulation to remove doubts regarding the legality of certain Criminal trials.	The whole.
VII of 1831.	A Regulation for enabling the Governor General in Council to afford relief to the Commissioners of Circuit, by vesting the Zillah and City Judges, not being Magistrates, with powers to hold monthly gaol deliveries within their respective jurisdictions (whenever that measure may be deemed advisable), and for defining the powers and duties of the Judges, or other Officers, not being in charge of the office of Commissioner, who may be appointed to hold any gaol delivery while so employed.	So much as is not repealed.
IX of 1831.	A Regulation for the more speedy and efficient administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut.	So much as is not repealed.
II of 1832.	A Regulation for the better administration of Criminal Justice and the Police in certain cases.	So much as is not repealed.
III of 1832.	A Regulation for extending the provisions of Regulation X. 1811.	So much as is not repealed.
VII of 1832.	A Regulation for modifying certain of the provisions of Regulation V. 1831, and for providing supplementary Rules to that enactment.	All but sections 8 and 9.
VIII of 1832.	A Regulation for rescinding Regulation XIV. 1814.	Sections 2 and 4.
II of 1833.	A Regulation for empowering the Governor General in Council to abolish the Provincial Courts of Appeal.	The whole.
V of 1833.	A Regulation for forming the jurisdiction of the City of Dacca and the Zillah of Dacca Jelalpore into one district.	Sections 2 and 4.
VII of 1833.	A Regulation for altering the weight of the new Furruckabad Rupee, and for assimilating it to the legal Currency of the Madras and Bombay Presidencies; for adjusting the weight of the Calcutta sicca Rupee, and for fixing a standard unit of weight for India.	The whole.
I of 1834.	A Regulation for limiting and defining the boundary within which the Calcutta town duties are leviable.	The whole.

3. As the Legislative Council of Madras is about to pass an Act repealing the obsolete Regulations of that Presidency, we have struck out from the Schedule the five Madras Regulations which it contained.

4. We also think that the following Acts may be added to the Schedule. Many of them, it will be seen, refer to the Presidency of Fort St. George, and in preparing the list we have been much assisted by a Note drawn up by Mr. J. D. Mayne, the Assistant Secretary to the Madras Government in the Legislative Department:—

No. of Act.	Title or Subject of Act.	Extent of Repeal.	REMARKS.
IV of 1835.	Calcutta Justices of the Peace.	The whole.	Superseded by Act XXXII of 1838.
V of 1835.	Munsifs' fees.	The whole.	Superseded by Stamp Act.
XIV of 1835.	Bombay Magistracy.	So much as is not repealed.	Superseded by Code of Criminal Procedure. Already partially repealed by Act IV of 1851.
XVII of 1835.	Gold and silver coinage.	So much of section 8 as provides that the gold coins therein specified shall bear the words 'East India Company.'	The corresponding portion of section 2 as regards *silver* coins is repealed by Act XIII of 1862, section 1.
II of 1836.	Bombay Customs.	So much as is not repealed.	Act I of 1838 repeals the whole of this Act, except section 1, which is only a repealing clause.
XI of 1836.	Jurisdiction of Courts.	So much as is not repealed.	Obsolete.
XXIV of 1836.	Native Judges—Madras and Bombay.	The whole.	Sections 1 and 2 enact that Native Judges shall be designated as Principal Sadr Amíns; section 3 establishes a privilege; section 5, no person exempted from jurisdiction of Assistant Judge of Bombay. Section 4 debars a European Principal Sadr Amín from his privilege of being tried by the High Court.
XXIX of 1836.	Sadr Amíns' fees.	The whole.	Section 1 empowers the Sadr Adálat to alter the number of Sadr Amíns. This office is abolished in Madras. Section 2 abolishes the fees of Zillah Register, whose office is also abolished.
XXIV of 1837.	Mofussil Police (Bengal).	The whole.	Obsolete.
XXXIV of 1837.	Judiciary system—Madras.	The whole.	Rendered unnecessary by Code of Criminal Procedure, sections 25, 39, 40 and 355.
XIV of 1838.	Ganjah and Bhang—Madras.	The whole.	Obsolete.
XXIV of 1838.	Bank of Bengal.	So much as is not repealed.	Ditto.
XXVIII of 1838.	Supreme Court—Perjury.	The whole, except as to the Straits' Settlement.	Superseded by Penal Code, section 193.
XXXI of 1838.	Supreme Courts—Criminal Law.	The whole Act, except sections 30 and 31.	Superseded by Penal Code and Letters Patent of December 1865, section 30. Section 8 is repealed by Act XVI of 1852.
III of 1839.	British subjects.	So much as is not repealed.	Declares that no one shall be exempt from jurisdiction of Revenue Courts and Munsifs. Section 2 relates to decrees made before February 1839.
XI of 1839.	Institution fees on appeal to Privy Council.	The whole.	Abolishes institution fees on appeal to Privy Council.
XIII of 1839.	Port-dues, Madras.	Sections 1, 2, 3, 4, and so much of section 6 as relates to the Madras Presidency.	Superseded by Madras Act VII of 1867.
XXII of 1839.	An Act for enabling persons charged with offences to make their defence more effectually.	The whole Act, except section 4.	Sections 1 and 2 may be repealed, the usage being established. Section 3 is superseded by Act XIII of 1865, sections. 4 and 5.
XXV of 1839.	Bombay Magistrates.	The whole.	Except so far as it is a repealing Act, this is superseded by the Code of Criminal Procedure.
XXXI of 1839.	An Act for remedying certain defects in the Statute 9 Geo. iv, cap. 74, relating to the coin.	The whole.	Superseded by Penal Code, chap. XII.
IX of 1840.	An Act for amending the law administered in Her Majesty's Courts of Justice with reference to arbitrations, damages, and interested witnesses.	The whole Act, except section 2.	Section 1 is superseded by Act II of 1855, section 18. Sections 3, 4 and 5 by Code of Civil Procedure, chap. VI. Section 6 is obsolete.
X of 1840.	An Act for the abolition of certain pilgrim taxes, and for the superintendence of the Temple of Juggernath.	Sections 1 and 4.	Section 1 merely repeals. Section 2 is superseded by the Codes and Act XX of 1863, section 14.
XXV of 1841.	An Act for amending the law concerning imprisonment for contempts of decrees or orders made by Courts of Equity.	So much as is not repealed.	Sections 1 and 2 are already repealed by Act V of 1855, section 7. The other sections are obsolete, since Courts of Equity, as such, have ceased to exist in India.
XXVI of 1841.	An Act for extending in cases governed by English law certain provisions of the Statute 3rd and 4th William iv, chap. 42, entitled "An Act for the further amendment of the law and the better advancement of justice."	Sections 2, 5 and 6.	Section 2 abolishes wager of law. Section 5 is superseded by the Code of Civil Procedure, chap. VII. Section 6 by Act II of 1855, section 18.
XXVII of 1841.	An Act for appropriating the unclaimed dividends on Insolvent Estates.	Sections 3 and 4.	Section 3 is superseded by Statute 11 & 12 Vic., c. 21, s. 46. Section 4 is obsolete.
XXX of 1841.	An Act for repressing obstructions to justice in certain Courts of the East India Company.	So much as is not repealed.	Section 1 is repealed by Act XVIII of 1862. Section 2 is superseded by the Penal Code. Section 3 is a repealing clause.
XVI of 1842.	An Act concerning the terms of leases granted by Zemindars and Proprietors.	The whole.	Modifies sections 2 and 3 of Bengal Regulation XIV. 1812, which Bill proposes to repeal.
VII of 1843.	An Act for abolishing the Provincial Courts of Appeal and Circuit in the presidency of Fort St. George, and for establishing new Zillah Courts to perform their functions; for establishing Courts constituted according to Regulations I and II, and Regulations VII and VIII of 1827, in place of the existing Civil and Criminal Zillah Courts and for extending the Civil jurisdiction of such Courts.	Sections 5, 16, 24, 28, 45 and 46, and so much of sections 1, 4, 8, 20, 23 and 44 as refers to subordinate Judges and Sadr Amíns.	Sections 5, 24 and 28 are merely rescinding clauses. Sections 16, 45, 46 and so much of sections 1, 4, 8, 20, 23 and 24 as refers to subordinate Judges and Sadr Amíns are useless, owing to the abolition of their offices in Madras.
XVI of 1843.	An Act regarding the offering of rewards for the apprehension of offenders.	The whole.	A repealing Act.
VI of 1844.	An Act for abolishing the levy of transit or inland customs duties, for revising the duties on imports and exports by sea, and for determining the price at which salt shall be sold for home consumption within the territories subject to the Government of Fort St. George.	Sections 1, 2, 3, 4, 5, 42, and so much of Schedules A, B and C as is not repealed.	Sections 1, 2 and 42 are merely repealing clauses. Section 3 is useless. Sections 4 and 5 are superseded, except as to salt and opium, by Acts VII of 1859 and VI of 1863. The unrepealed parts of Schedules A and B are superseded by Act VI of 1863. Schedule C is superseded by Act VI of 1863, section 25.

No. of Act.	Title or Subject of Act.	Extent of Repeal.	Remarks.
IX of 1844.	An Act for authorizing the institution of suits in the Courts of Principal Sudder Ameens and Sudder Ameens.	So much of section 3 as refers to Sadr Amíns in the presidency of Fort St. George.	The office of Sadr Amíns is abolished in Madras.
X of 1844.	An Act to amend the law respecting the period of the execution of persons convicted of the crime of murder.	The whole.	Now unnecessary.
IX of 1845.	An Act for amending the Schedules of import duties, annexed to Act XIV of 1836, to Act I of 1838, and to Act VI of 1844, and for repealing Act XV of 1844.	So much as is not repealed.	Partially repealed by Act I of 1852. Sections 1 and 3 merely repealed. Section 2 relates to a repealed schedule. The whole superseded by Customs Duties' Act, 1867.
XXVIII of 1845.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Fort St. George.	The whole.	Superseded by Madras High Court Letters Patent, 28th December 1865.
II of 1847.	An Act to declare the meaning and extent of certain words in Act V of 1840.	The whole.	Act V of 1840 is repealed by Act XVIII of 1863, section 9.
IV of 1847.	An Act to authorize the Governor in Council of Fort St. George to appoint any military officer a magistrate.	The whole.	Superseded by 24 & 25 Vic., c. 54.
XI of 1847.	An Act to authorize the reception of convicts transported from Her Majesty's Settlement of Hong-Kong.	The whole.	Obsolete.
XII of 1847.	An Act for repealing the law which authorizes the imposition of fines on Moonsiffs and Sudder Ameens.	The whole.	A repealing Act.
XXI of 1847.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Bombay.	The whole.	Superseded by Letters Patent of High Court.
XXI of 1848.	An Act for avoiding wagers.	Section 2.	Superseded by Act VIII of 1859.
XXII of 1848.	An Act to simplify indictments for forgery.	The whole.	Superseded by Act XVIII of 1862, sections 15 and 25.
IX of 1849.	An Act for enabling one Police magistrate to exercise in certain cases the powers of two justices in the Presidency of Fort St. George.	So much of the preamble as refers to Act No. 1 of 1837, and section 2.	Bill proposes to repeal Act I of 1837, and section 2 relates to 33 Geo. III, c. 52, section 158, which is repealed by Acts XXVI of 1850 and XXV of 1858.
IX of 1850.	An Act for the more easy recovery of small debts and demands in Calcutta, Madras and Bombay.	So much of section 35 as refers to writs and processes sued out against persons privileged by Act I of 1844.	Bill proposes to repeal Act 1 of 1844.
XXIX of 1850.	An Act to amend Act XXXI, 1838, for the prevention of poisoning.	The whole.	Superseded by Penal Code, section 328.

III of 1851.	An Act to amend Regulation X of 1819, and Act XXIX of 1838, for preventing the unlawful manufacture and transportation of salt.	The whole.	Already repealed as to Lower Provinces.
XV of 1852.	An Act to amend the law of evidence	Sections 1, 2, 4, 11, and so much of section 13 as creates a felony and declares the punishment and provides for the trial of the principal and the accessory.	Section 1 is a repealing clause. Sections 2 and 4 are superseded by Act II of 1855, sections 18, 19 and 20. Section 11 is rendered unnecessary by Penal Code sections 191, ill. (e), and 218. The part of section 13 proposed to be repealed is rendered unnecessary by Penal Code sections 463 and 471, and Act XVIII of 1862, section 20.
XVII of 1853.	An Act to repeal Regulation VII of 1816 and to declare the law which is to be in force in the tract of land granted to Maharajah Imrit Rao.	Sections 1, 4, 5.	Section 1 is a repealing clause. Sections 4 and 5 relate to proceedings had and crimes committed before November 1853, and are obsolete.
VI of 1854.	An Act to amend the practice and course of proceeding on the equity side of Her Majesty's Supreme Courts of Judicature at Fort William in Bengal, Madras and Bombay.	The whole.	Superseded by Code of Civil Procedure.
XXV of 1854.	An Act for discontinuing the practice of issuing warrants for the payment of money from the treasuries of the Collectors.	The whole.	Part merely repeals: the rest is obsolete.
II of 1855.	An Act for the further improvement of the law of evidence.	Sections 1, 9, 52, 53, 54, 55, and so much of section 2 as relates to Acts and Regulations made by the Governor General of India in Council.	Sections 1 and 52 are repealing clauses. Section 9 and part of section 2 are superseded by Act I of 1868, sections 7 and 8. Sections 53 and 54 are no longer required under the altered practice of the High Courts. Section 55 relates to Act VI of 1854, which the Bill proposes to repeal.
V of 1855.	An Act to assimilate the process of execution on all sides of Her Majesty's Supreme Courts, and to extend and amend the provisions of Act XXV of 1841.	The whole Act, except as to the Straits' Settlement.	Superseded by Act VIII of 1859, and rules framed under Letters Patent to High Courts.
XIX of 1855.	An Act to amend the law relating to District Moonsiffs in the Presidency of Fort St. George.	So much as is not repealed.	Section 1 is a repealing section. Sections 2, 3, 4, 6 and 7 are superseded by Act VIII of 1859. The parts of Madras Regulation XV of 1816, which are made applicable to District Munsifs by sections 6 and 7 are already repealed by Act X of 1861. And section 5 is repealed by Act XVII of 1862.
XXV of 1855.	An Act to empower the Session Judge of Coimbatore to hold sessions at Ootacamund on the Neilgherry Hills.	The whole.	Superseded by appointment of a Civil and Session Judge to Ootacamund.
XVI of 1858.	An Act to extend Act XXV of 1855.	The whole.	Ditto ditto ditto.
I of 1860.	An Act to empower the Governor General in Council to increase the rate of duty on salt imported into the North-Western Provinces of the Presidency of Bengal.	Sections 1 and 3.	Section 1 is a repealing clause. Section 3 is obsolete.

No. of Act.	Title or Subject of Act.	Extent of Repeal.	Remarks.
X of 1860.	An Act to amend Act VII of 1859 (to alter the duties of customs on goods imported or exported by sea).	So much as is not repealed.	Superseded by Customs Duties' Act, 1867.
XVII of 1860.	An Act to repeal Act. V of 1858 (for the punishment of certain offenders who have escaped from jail, and of persons who shall knowingly harbour such offenders), and to make certain provisions in lieu thereof.	Sections 1, 4 and 5	Section 1 is a repealing clause. Sections 4 and 5 relate to sentences passed and offences committed before 26th April 1860.
XXX of 1860.	An Act to remove the Pergunnah of Koonch and Calpee in Zillah Jalaun from the operation of the general Regulations.	The whole.	Obsolete.
LIII of 1860.	An Act to amend Act X of 1859.	The whole.	Section 1 refers to suits instituted before 26th December 1860. Section 2 refers to suits or appeals dismissed before 26th December 1860.
I of 1861.	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature in Bombay.	The whole.	Superseded by Letters Patent, 25th December 1865.
VI of 1861.	An Act to alter the time from which the Indian Penal Code shall take effect.	The whole.	Obsolete.
XI of 1862.	An Act to amend Act X of 1860 (to amend Act VII of 1859, to alter the duties of customs on goods imported or exported by sea).	The whole.	Superseded by Customs Duties' Act, 1867.

5. We recommend that the Bill be passed with the omissions and additions above stated.

F. R. COCKERELL.
W. N. MASSEY.
E. L. BRANDRETH.
M. J. SHAW STEWART.

CALCUTTA,
The 25th January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th February 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight:—

No. 6 of 1868.

A Bill to enable the Governor of Bombay in Council to delegate to the Commissioner in Sind certain of the powers of a Local Government.

1. It shall be lawful for the Governor of Bombay in Council, by a notification published in the Bombay Government *Gazette*, to delegate to the Commissioner in Sind all or any of the powers conferred on the said Governor in Council, as the Local Government of the Province of Sind, by any of the Bombay Regulations, or by any Act of the Governor General of India in Council solely applicable to the Presidency of Bombay, or by any Act heretofore or hereafter passed by the Governor of Bombay in Council, or by any of the Acts of the Governor General of India in Council mentioned in the schedule to this Act.

Governor of Bombay in Council may delegate to Commissioner in Sind certain powers of Local Government.

2. It shall be lawful for the Governor of Bombay in Council, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind all or any of the powers heretofore or hereafter conferred by any Act of the Governor General of India in Council on the Governor of Bombay in Council as the Local Government of the Province of Sind.

Governor of Bombay in Council may, with consent of Governor General in Council, delegate to Commissioner of Sind certain powers of Local Government.

3. All acts done by the Commissioner in Sind under the authority of any power so delegated, shall be as valid as if they had been done by the Governor of Bombay in Council.

Validation of acts of Commissioner.

SCHEDULE.

Act XXVI of 1850 to enable improvements to be made in Towns.

Act VII of 1854 for the apprehension, within the territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.

Act XXV of 1861 for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter.

Act VI of 1863 to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

Act VII of 1865 to give effect to Rules for the management and preservation of Government Forests.

Statement of Objects and Reasons.

By Act XXXII of 1867 the Governor General of India in Council was empowered to delegate to a Chief Commissioner any power conferred on the Government of India as the Local Government by an Act of the Governor General of India in Council. When this Act was under consideration, the Government of Bombay represented that great inconvenience was found to arise from the non-possession, by the Commissioner in Sind, of some of the powers of a Local Government, and suggested that the opportunity might be taken of removing the inconvenience. The Government of India in reply stated its opinion as adverse to a general enactment enabling the Government of Bombay to delegate to the Commissioner in Sind the powers of a Local Government, and suggested that a measure should be introduced for the special transfer of such of the powers as are requisite. The present Bill is therefore introduced in accordance with the instructions of the Government of India and the Government of Bombay.

M. J. SHAW STEWART.

CALCUTTA,
The 31st January 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 21st February 1868, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 7 of 1868.

A Bill to provide for the collection of fees by means of stamps in the High Courts at the Presidency Towns.

WHEREAS it is expedient to amend the law relating to the collection of fees in the High Courts of Judicature at Fort William in Bengal, Madras and Bombay; It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The High Court Fees' Act, 1868."

Short title.

2. Sections one, three and four of Act No. XX of 1862 *(to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain sections of Act VIII of* 1859 *in the said High Court)* are hereby repealed.

Repeal of Act XX of 1862, sections 1, 3 and 4.

3. All fees for the time being chargeable in the High Courts of Judicature at Fort William in Bengal, Madras and Bombay, and their several offices, shall be collected by stamps from such date, in the said High Court of Judicature at Fort William, as the Governor General of India in

Fees to be collected by stamps.

Council shall notify in the *Gazette of India*, and from such date, in each of the said other High Courts, as the Local Government shall notify in the local official *Gazette*.

Stamps to be impressed or adhesive.

4. All or any stamps to be used under this Act shall be impressed or adhesive as the Local Government may from time to time direct.

General rules to be made by Local Government.

5. The Local Government, with the concurrence of the Chief Justice of the High Court, may, from time to time, make rules for regulating the use of stamps under this Act, and particularly for prescribing the application thereof to documents from time to time in use or required to be used for the purposes of such stamps, and for insuring the proper cancellation of adhesive stamps, and keeping accounts of all stamps used in the High Court under this Act.

Documents not properly stamped to be invalid.

6. No document which ought to bear a stamp under this Act shall be of any validity unless and until it is properly stamped; but if any such document is, through mistake or inadvertence, received, filed or used, without being properly stamped, a Judge of the High Court may, if he thinks fit, order that the same be stamped as in such order may be directed, and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Saving of fees allowed to sheriff, &c.

7. Nothing in this Act shall apply to the fees allowed to the sheriff, attorneys, or any clerk or officer of the High Court, who shall be paid by fees instead of by a fixed salary, or to the fees, if any, which such sheriff, attorneys, clerk or officer shall be allowed to receive in addition to any fixed salary.

Procedure in case of difference as to necessity of imposing a stamp.

8. If any difference arise between the officer whose duty it is to see that any stamp is affixed under this Act and any suitor or attorney, as to the necessity of imposing a stamp or the amount thereof, the question shall be referred to the Taxing Officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of the High Court.

Amendment of stamped instrument.

9. Where a stamped instrument is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

Power to extend Act to Presidency Towns' Small Cause Courts.

10. The Local Government may by notification in the official *Gazette* extend the provisions of sections three, four, five, six, eight and nine, *mutatis mutandis*, to the several Courts of Small Causes established in the towns of Calcutta, Madras and Bombay.

STATEMENT OF OBJECTS AND REASONS.

On the establishment of the High Courts of Judicature, it was enacted by Act XX of 1862 that Court fees and not stamp-duties should be chargeable in respect of proceedings in, and business coming before, the said Courts in the exercise of their ordinary original jurisdiction, and on appeal from their ordinary original civil jurisdiction. The system of collecting fees in money has been found practically inconvenient, as it involves much uncertainty and delay in their realization, and, further, entails the necessity of keeping complicated accounts and subjecting them to audit and examination.

It is believed that this inconvenience will be obviated by the substitution of stamps for payments of fees in money; and the present Bill, which is modelled on the statute 28 Vic., c. 45, is intended to effect this substitution. The proposed change has of late years been generally adopted in England, and is no less suited to the High Courts of this country.

The stamp system, moreover, commends itself for adoption in those Courts, not merely as following the English practice, but as being in general harmony with that prevailing in all Courts of justice established beyond the precincts of the presidency towns.

Power is given to the Local Governments to extend the principal provisions of the Bill to the Presidency Courts of Small Causes.

F. R. COCKERELL.

The 7th February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 7th February 1868, and is hereby promulgated for general information:—

ACT No. III OF 1868.

An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár.

Local Government may invest persons with certain powers.

1. The Local Government may, by notification in the official *Gazette*, invest any person with the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or of an Assistant Commissioner with ordinary powers, or of a Tahsíldár, as described in Act No. XIX of 1865, within such local limits as it may think proper, and may from time to time withdraw any of such powers.

The Local Government may also by such notification as aforesaid direct that any of the powers conferred under this Act shall be exercised only with reference to such class of suits as may be specified in the notification.

Decision of Court consisting of persons exercising powers under Act.

2. When any of the powers conferred under this Act shall be exercised by three or more persons, sitting together as a Court and each invested with the same powers, the decision of the majority of such persons shall be deemed to be the decision of the Court.

Saving of past decrees.

3. All decrees and proceedings heretofore passed and taken by any person invested by the Local Government, otherwise than under Act No. XIX of 1865, with powers to try and decide civil suits, shall be as valid as if this Act had then been passed and such powers had been conferred hereunder.

Extent of Act.

4. This Act shall extend only to the territories for the time being under the government of the Lieutenant Governor of the Panjáb.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th February 1868, and is hereby promulgated for general information:—

ACT No. IV of 1868.

An Act to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency.

Preamble.

WHEREAS the villages mentioned in the schedule to this Act have, by virtue of the enactments hereinafter specified, been brought under the operation of the Regulations and Acts in force in the Presidency of Bombay: And whereas it is expedient to exempt such villages from the operation of the Regulations and Acts aforesaid; It is hereby enacted as follows:—

Repeal of enactments.

1. So much of Regulation XXIX of 1827 of the Bombay Code, and of Act No. VI of 1842 of the Governor General of India in Council, and of Act No. III of 1863 of the Governor of Bombay in Council, as relates to the said villages, is hereby repealed.

SCHEDULE.

Name of Village.	District.	Law by which each Village was brought under the Regulations and Acts of the Presidency of Bombay.
1. The Punt Sucheo's Village of Aptee, Turuf Hirdus, Mawul ...	Poona...	Bombay Regulation XXIX of 1827.
2, 3, 4. The Punt Sucheo's Villages of Watar, Bhambourdy, and Goonund in that part of the Turufs of Neer Thurree and Seerwul which lies north of the Neera River ...		
5. The Duflay's Village of Moochundee in Pergunna Jutt ...	Belgaum...	Act VI of 1842.

SCHEDULE,—*continued.*

Name of Village.	District.	Law by which each Village was brought under the Regulations and Acts of the Presidency of Bombay.
6. The Sangleekur's Village of Dorlee in Kuryat Sawurday...	Sattara..	Bombay Act III of 1863.
7. The Sangleekur's Village of Borgaum in Kuryat Digraj ...		
8. The Meerujkur's Village of Dooput Borgaum in Kuryat Doodgaum ...		
9. The Village of Sungum Mahoolee, Turuf Wundun, belonging to the Punt Prithinidhee ...		
10. The Village of Kinhee, Summut Koreygam, belonging to the Punt Prithinidhee..		

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 17th February 1868.

No. 772.

Surgeon A. J. Cowie, of the Bengal Medical Service, Civil Surgeon of Rangoon, to be Sanitary Commissioner for British Burmah.

No. 782.

Surgeon Major H. M. Cannon, M. B., Civil Surgeon of Lucknow, has been granted the usual preparatory leave to proceed to Calcutta for the purpose of appearing before the Medical Board.

Assistant Surgeon J. C. Whishaw, Superintendent of Jails, Lucknow, will officiate as Civil Surgeon of Lucknow during Dr. Cannon's absence, or until further orders.

Assistant Surgeon J. Cameron, M. D., Civil Surgeon of Fyzabad, will officiate as Superintendent of Jails, Lucknow, during Dr. Whishaw's absence on deputation, or until further orders.

The 19th February 1868.

No. 812.

The Governor General in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William Mr. A. Rivers Thompson, of the Civil Service, who returned from furlough on the 11th instant.

No. 817.

The Governor General in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William Mr. J. F. Browne, of the Civil Service, who returned from furlough on the 9th instant.

The 21st February 1868.

No. 840.

Assistant Surgeon G. S. Sutherland, M. D., Inspector of Prisons in Oude, to be Sanitary Commissioner, Oude.

The office of Inspector of Prisons in Oude is abolished, and the duties of that office and of Superintendent of Vaccination in the province will be performed by the Sanitary Commissioner in addition to his own duties.

No. 852.

The services of Supernumerary Surgeon C. Planck, Inspector General of Prisons in British Burmah, are placed at the disposal of the Government of the North-Western Provinces.

No. 855.

Surgeon S. C. Townsend, Civil Surgeon of Nagpore, to be Sanitary Commissioner for the Central Provinces and the Hyderabad Assigned Districts.

No. 862.

Surgeon W. B. Beatson, M. D., Civil Surgeon of Dacca, to be Civil Surgeon of Nagpore in the Central Provinces, in succession to Surgeon S. C. Townsend.

No. 866.

Dr. C. Cameron, Civil Surgeon, Roy Bareilly, has obtained fifteen days' leave under the Rules applicable to Military Officers in Civil employ.

Judicial.

The 19th February 1868.

No. 316.

Under the provisions of Act XXXII of 1867, the Governor General in Council is pleased to delegate to the Chief Commissioner of the Central Provinces the powers conferred upon a Local Government by Sections 17 and 20 of Act XXII of 1864.

No. 321.

Captain A. G. Duff, Magistrate of Rangoon, has obtained privilege leave from the 23rd December 1867 to the 6th January 1868, both days inclusive.

Education.

The 11th February 1868.

No. 90.

His Excellency the Governor General in Council is pleased to appoint the under-mentioned gentlemen to be Fellows of the University of Calcutta, *viz.*:—

The Hon'ble C. P. Hobhouse.
" Dwarka Nath Mittra.
" J. Skinner.
Colonel H. E. L. Thuillier.
Sir R. Temple, K. C. S. I.
Colonel J. E. Gastrell.
Charles Palmer, Esq., M. D.
The Most Revd. Walter Steins, D. D., Vicar Apostolic.
The Revd. T. B. Skelton.
" Dr. Murray Mitchell.
" J. P. Ashton.
J. A. Aldis, Esq.
J. Sime, Esq., B. A.
Baboo Unnookool Chunda Mookerjea.
W. K. Waller, Esq., M. D.

Police.

The 21st February 1868.

No. 85.

Major Charles Coote (Madras Staff Corps), Superintendent of Police, 4th Grade, in charge of the Tavoy District, British Burmah, is permitted, at his own request, to resign his appointment, and his services are replaced at the disposal of the Government of Madras in the Military Department.

No. 88.

Mr. H. W. Bowen, Superintendent of Police, Maikur District, Hyderabad Assigned Districts, has been granted privilege leave of absence for one month from the 5th instant.

Revenue.

The 18th February 1868.

No. 201.

Assistant Apothecary R. F. Knight is appointed to the medical charge of No. 6, or Cossyah and Garrow Hills Topographical Survey Party, in the room of Assistant Apothecary J. Robertson.

The 21st February 1868.

No. 216.

Captain B. R. Branfill, 5th Regiment Bengal Cavalry, Surveyor, 3rd Grade, Great Trigonometrical Survey of India, returned to duty at Madras on the 24th ultimo from the leave granted to him in Military Department G. O. No. 184, dated 15th May 1866.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Judicial.

Fort William, the 18th February 1868.

No. 49.

For the purpose of giving validity to deeds, &c., registered, and acts done by Registrars and other Officers under the provisions of Act XX of 1866 (Indian Registration Act), in the Province of Mysore, His Excellency the Governor General in Council is pleased to declare that in so far as Sections 31 and 35 of the Act affect that territory, the said Sections are to be read as if Mysore were part of British India.

The 19th February 1868.

No. 53.

His Excellency the Governor General in Council is pleased to cancel the Notification No. 252, dated 18th December last, declaring Act XXII of 1864 applicable to the Cantonment of Bangalore.

The 20th February 1868.

No. 56.

His Excellency the Governor General of India in Council is pleased to declare the provisions of Act III of 1867 (an Act to provide for the punishment of public gambling) applicable to the Hyderabad Assigned Districts.

His Excellency in Council is further pleased to declare that the word "*Resident*" shall stand for the words "Chief Commissioner" in the Act, as regards the above-mentioned Districts.

Political.

The 18th February 1868.

No. 184.

In recognition of his distinguished gallantry on the occasion of the late encounter with the Wagheers in Kattywar, His Excellency the Governor General in Council has been pleased to confer upon Jemadar Syud Ulvee, of the Kattywar Federal Sebundee, the title of "Khan Bahadoor" as a personal distinction.

General.

The 15th February 1868.

No. 299.

LEAVE.—Mr. H. E. M. Impey, Extra Assistant Commissioner in the Central Provinces, is granted 20 months' leave to Europe, on medical certificate, with preparatory leave to reach the port of embarkation.

The 18th February 1868.

No. 320.

Major C. G. H. Coote, Superintendent of Police, British Burmah, officiated as Deputy Commissioner of Tavoy from the 30th May to the 17th December 1867, in addition to his own duties.

The 19th February 1868.

No. 329.

LEAVE.—Major R. Ouseley, Officiating Settlement Officer, Roy Bareilly in Oude, is granted privilege leave of absence for one month.

The 20th February 1868.

No. 331.

LEAVE.—Mr. C. B. Saunders, C. B., Judicial Commissioner in Mysore, is granted privilege leave of absence for three months.

No. 333.

LEAVE.—Mr. J. Garrett, Director of Public Instruction in Mysore, is granted six days' preparatory leave to reach the port of embarkation.

No. 335.

APPOINTMENT.—Lieutenant J. B. Hutchinson, of the 5th Goorkha Regiment, to be an Assistant Commissioner, 3rd Class, in the Punjab.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 17th February 1868.

No. 1069.

The Notification of this Department, No. 3255, dated the 23rd October 1867, placing Mr. Chapman's services at the disposal of the Government of North-Western Provinces, is cancelled.

The 18th February 1868.

No. 1098.

Read the following Despatch from the Right Hon'ble the Secretary of State for India:—

PUBLIC. INDIA OFFICE,
No. 12. *London, 16th January* 1868.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—With reference to my despatch of the 31st ultimo, No. 184, I have to inform your Excellency in Council, that an alteration has been made in the Time-Table for the India, China, and Australian Mail-Packet Service for the year 1868, so far as it relates to the services to Ceylon, China and Australia, and I accordingly forward herewith a copy of the amended Table, and desire that it

may be substituted for that which was enclosed in my despatch above cited.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

[For Time-Table see Statement attached.]

ORDER.—Ordered, that a copy of the above be published in the *Gazette of India*, with reference to Financial Notification, dated 1st February 1868, No. 695.

The 19th February 1868.

No. 1107.

Mr. W. Clark, Deputy Accountant General, Bengal, is promoted to the second class of the Financial Department.

Mr. R. A. Fink is appointed First Assistant Accountant General, Madras, but will continue to officiate as Deputy Accountant General, Punjab.

Mr. G. Fitzgerald is appointed to the third class of the Financial Department.

Mr. E. Gay, M. A., is promoted to the third class of the Financial Department, with retrospective effect from the 14th June 1867, the date of his appointment to the office of Assistant Comptroller General of Accounts.

Mr. G. W. Macleod, officiating as Examiner of Claims in the fourth class of the Financial Department, is confirmed in that class.

Mr. J. Mackey is promoted to the fourth class of the Financial Department, but will continue to officiate in the third class as First Assistant Accountant General, Madras.

The 20th February 1868.

No. 1110.

The following Despatch is published for general information:—

From the Right Hon'ble the Secretary of State for India, to His Excellency the Right Hon'ble the Governor General of India in Council,—(No. 20, dated London, 16th January 1868).

I have to acquaint you that the rate of Exchange for bills to be drawn in re-payment of advances to be made by the several Governments in India, for the service of the Royal Navy, and for the public service in China, in the official year 1868-69, has been fixed, with the concurrence of the Lords Commissioners of the Treasury, at two shillings (2*s.*) the rupee.

2. You will direct the same rate to be observed in 1868-69, in respect of Officers' family remittances and effects.

No. 1120.

Under the provisions of Section 2 of Act XVIII of 1865, the Governor General in Council is pleased to sanction the exemption from stamp duty of the petitions and applications mentioned in Article 10 of Schedule B of Act XXVI of 1867, and containing complaints of any offence other than an offence for which Police Officers may arrest without warrant, as specified in column 3 of the Schedule annexed to the Code of Criminal Procedure, when such petitions or applications are presented to any Criminal Court by Government Officers in their public capacity.

The 21st February 1868.

No. 1135.

Mr. L. Berkeley received charge from Mr. F. Greenway of the Office of Assistant Commissioner of Paper Currency, Exchange Department, Calcutta, on the afternoon of the 11th instant.

E. H. LUSHINGTON,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 17th February 1868.

No. 159 *of* 1868.—The usual Annual Examination is to be held, as soon as practicable after the receipt of this Order, in each of the Stations of the Bengal Presidency to which Deputy Inspectors General of Hospitals are attached, for the purpose of filling up vacancies in the Military Class of the Medical College. The College Session commences on the 15th June.

2. All candidates will be required to possess a knowledge of the Hindoostanee language, sufficient to enable them to read and write common letters and petitions, and Hospital Registers of Sick, in the Devanagri or Persian character, and to converse with a Sepoy in the Hindoostanee language.

3. Although a knowledge of English will not be insisted on in all cases, a preference in selection is to be given to those candidates who possess a competent knowledge of English, in addition to Hindoostanee.

4. The perference in selection, attainments being equal, will also be given to those who have already been attached to or served in Civil or Regimental Hospitals. Beyond this, preference will not be given to men of any particular class; but respectable young men, especially those educated in the Schools of Behar, the North-Western Provinces, and the Punjab, are encouraged to offer themselves, bringing Certificates of character and acquirements from the Inspectors or Head Masters of the Schools.

5. Those holding such recommendations from the School Authorities, and Certificates of physical fitness from the nearest Medical Officers, will not be required to appear before the Committees. As, however, the number who can be admitted to the College from each Division is very limited, it is necessary that the School Authorities should send the papers of all candidates, as soon as possible after the promulgation of this Order, to the Deputy Inspector General of the Division, who, the recommendations being equal, will select, in preference, those whose nominations are earliest received.

6. The examination is equally open to the sons of Soldiers and of persons engaged in Civil occupations.

7. The candidates must be between the ages of fifteen and twenty years.

8. No candidate will be allowed to present himself for examination who is physically unfit for the duties of a Soldier, and who cannot produce a written Testimonial of his conduct and character. The strictest care and attention are to be exercised in examining the Credentials of all candidates, who will, in addition, be required to bring regular Descriptive Rolls, in order that they may be identified.

9. The Deputy Inspector General of Hospitals is to prepare a General Roll (in the Form hereafter given) of all candidates, to be laid before the Committee, the qualification Columns being left blank for the Committee to fill up.

10. Committees for the examination of candidates will be convened by the Officer Commanding the Station, upon the requisition of the Deputy Inspector General of Hospitals, and will consist of two Medical Officers and an Interpreter.

11. These examinations are final as regards the admission of the candidates into the Medical College, no subsequent examination in the College of Fort William being required.

12. Each passed candidate is to be furnished by the Deputy Inspector General of Hospitals with a Descriptive Roll in the subjoined Form, which he is to present to the Principal of the College and which will be his warrant for admission as a student:—

Descriptive Roll of a Candidate for Examination for a Studentship in the Military Class of the Medical College.

(Here insert Station and Date.)

Name, Age.	Caste.	Father's Name.	City, Town, or Village.	District or Pergunnah.	Character from Testimonials.	Hindoostanee Qualifications.	English Qualifications.
	Mussulman or Hindoo	...	...	...	Good	Persian or Devanagri. Superior ... Good ... Fair ... As the case may be.	None. Superior. Good. Fair. As the case may be.

(Signed) A. B., *Surgeon, President.*
„ C. D., *Surgeon, Member.*
„ E. F., *Lieut. and Interpreter.*
„ G. H., *Deputy Inspector General of Hospitals, Division or Circle.*

13. All pupils must, as a condition of their appointment, reside within the College premises at all times, and never be absent from morning and evening muster without special leave.

14. All students of the Military Class, who, on leaving College, after having passed through their studies with credit, shall be certified to possess a competent knowledge of the English language, including Orthography, the meaning of words, writing from Dictation, and Simple Arithmetic as far as the Rule of Three, will be allowed, in addition to his pay, Rs. (5) five per mensem.

15. All students of the Military Class are amenable to the Articles of War, and regularly enlisted as Soldiers.

16. Successful candidates will be provided with a 3rd Class free passage by Rail or by Steamer, as the case may be.

17. Military Class students, while at the College, will receive a stipend or allowance of Rs. (6) six per mensem.

18. No deduction will be made for Uniform.

19. The pay of Military Class Native Doctors, on appointment to the service, is fixed at Rs. 20 a month in Garrison or at a Civil Station, and Rs. 25 a month in the Field, of which sums Rs. 5 are to be considered as Batta, and deducted when on leave of absence from Corps and Civil Stations.

20. Upon their admission they are to enter into an engagement to serve the Government as Native Doctors, as vacancies may occur, for a period of not less than seven years from the time of their leaving the Medical College in that capacity, unless prevented serving that period by physical inability proved before a Medical Committee and certified accordingly. After a service of seven years, they may demand their discharge *in time of peace.*

21. In the event of their continuing to serve, their allowances will, after seven years, and upon undergoing a successful examination, be advanced to Rs. 25 in Garrison or at a Civil Station, and Rs. 30 in the Field.

22. A Native Doctor, who, from wounds or injuries received on service, shall become no longer fit to serve, will be entitled, at any period less than fifteen years, to an Invalid Pension of Rs. 12 per mensem; after fifteen years, to one-half of his Field Pay if in the Military, and of his Garrison Pay if in the Civil, Branch of the Service; after twenty-two years, to the whole of his pay.

23. If invalided under ordinary circumstances of inability to perform his duties, a Native Doctor will be entitled, at the expiration of fifteen years, to a pension of Rs. 10 per mensem, and after twenty-two years, to one-half of his Field or Garrison Pay, agreeably to the Branch of the Service in which he is employed.

No. 160 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

HYDERABAD CONTINGENT.

No. 4 *Horse Light Field Battery.*

Lieutenant E. F. Cambier, Royal Artillery, who was attached to the Battery by Government General Order No. 133 of 1867, to be Subaltern.

No. 161 *of* 1868.—With reference to Government General Order No. 545 of the 21st May 1867, the following Military Letter from the Right Hon'ble the Secretary of State for India, No. 13, dated 16th January 1868, is published for general information:—

MILITARY. INDIA OFFICE;
No. 13. *London, 16th January* 1868.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I have received and considered in Council your Despatch No. 263, dated the 23rd September

1867, relative to a reference made to you by the Government of Madras, enquiring whether the provisions of Clause II, paragraph 2, of my Despatch No. 113, dated 16th April 1867, are intended to apply to Officers proceeding on leave "within Indian limits" under the old furlough regulations.

2. The opinion expressed by your Government, that the rule in question was intended to apply only to Officers proceeding to Europe, is correct. Your Government will issue a notification accordingly.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

No. 162 *of* 1868.—Lieutenant Colonel R. Ouseley, of the Bengal Staff Corps, is allowed an extension of leave from the 5th to the 27th January 1868, the date on which he reported his return to Bengal from sick leave to Europe.

The 18th February 1868.

No. 163 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Colonel G. Bourchier, C. B., of the Royal Artillery, to the Brigade Staff of the Army, with the rank of Brigadier General, in succession to Brigadier General G. P. Whish, promoted to the rank of **Major General.**

No. 164 *of* 1868.—The services of Lieutenant J. B. Hutchinson, *of the Bengal Staff Corps*, 1st Wing Subaltern of the 5th Goorkha Regiment, are placed at the disposal of the Foreign Department.

No. 165 *of* 1868.—The under-mentioned Warrant Officer has reported his departure on the date specified opposite to his name :—

Conductor T. Brannigan, of the Ordnance Commissariat Department, Government General Order No. 1128 of 1867. — "Warwick Castle," 12th February 1868.

No. 166 *of* 1868.—The following promotions are made, subject to Her Majesty's approval :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List, Cavalry.	Lieutenant Robert Melvill Jennings.	Captain	15th Jan. 1868.	Captain F. H. Macnaghten, late 5th E. L. C., deceased.
Cadre of the late 2nd E. B. F.	Lieutenant Charles Henry Cantor (Staff Corps)	Captain	9th Feb. 1868.	Captain A. L. Douglas (104th Foot), deceased.

No. 167 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Madras.
Captain B. R. Branfill, of the late 5th European Light Cavalry, Surveyor, 3rd Grade, Great Trigonometrical Survey.	24th Jan. 1868.

The 19th February 1868.

No. 168 *of* 1868.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Colonel (Brevet Colonel) George Burd Reddie, of Infantry, Deputy Commissary General.	For 20 months, under the new Regulations.
Surgeon William Henry Adley, of the Medical Department.	
Captain Augustus William Bolton, of the Bengal Staff Corps, Sub-Assistant Commissary General, 2nd Class.	For 20 months.
Lieutenant Thomas Henry Tyrwhitt Drake, of the General List, Infantry, 2nd Squadron Subaltern, 5th Bengal Cavalry	For 20 months, under the new Regulations.

No. 169 *of* 1868.—With reference to Government General Order No. 615, dated 27th July 1864, fixing the pay to be drawn in India by Quarter Masters of Her Majesty's British Army, the Right Hon'ble the Governor General in Council is pleased to declare the qualifying periods and nature of service prescribed in the Royal Warrant of 3rd February 1866 to be applicable to India.

The first increase will be after 10 years' service in the rank, or after 15 years' service as a Commissioned or Non-Commissioned Officer, including 5 years' as Quarter Master.

The second increase after 15 years' service in the rank, or after 20 years' service as a Commissioned or Non-Commissioned Officer, including 10 years' as Quarter Master.

And a third increase of Rs. 18-4-2 for any month, being the equivalent of 1 shilling and 6 pence per diem, after 32 years' service in the Army, including 12 as Quarter Master.

No. 170 *of* 1868.—His Excellency the Governor General in Council is pleased to appoint the under-mentioned Officers, who are employed in the various Departments under the Government, chiefly interested in the question, to form a Committee for the purpose of framing rules for the Examination of Stores on arrival from England :—

PRESIDENT :

COLONEL H. LEWIS—*Deputy Inspector General of Ordnance and Magazines.*

MEMBERS :

COLONEL J. E. GASTRELL—*Deputy Surveyor General.*

COLONEL M. J. TURNBULL—*Superintendent and Agent for Army Clothing.*

LIEUTENANT COLONEL T. H. SIBLEY—*Officiating Deputy Commissary General, Lower Circle.*

LIEUTENANT COLONEL B. WALTON—*Military Storekeeper.*

LIEUTENANT COLONEL H. HYDE—*Mint Master, Calcutta.*

SURGEON MAJOR H. B. BUCKLE, C. B.—*Principal Medical Storekeeper to Government.*

LIEUTENANT W. SHEPHERD—*Superintendent of Stores, Telegraph Department.*

MR. F. R. BOYCE—*Controller of Public Works Accounts, Bengal.*

No. 171 *of* 1868.—The under-mentioned Officer has been permitted to proceed to Europe on leave of absence on sick certificate :—

Surgeon Major Joseph Rose, of the Medical Department.	For 18 months, under the new Regulations, with effect from the 22nd January 1868, the date of his departure from Singapore.

No. 172 *of* 1868.—Captain A. Copland, of the Bengal Staff Corps, is allowed an extension of leave to the 27th January 1868, the date on which he reported his return to Bengal from sick leave to Europe.

No. 173 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Lieutenant Colonel W. W. H. Greathed, C. B., of the Royal Engineers.	10th Feb. 1868.

No. 174 *of* 1868.—The services of Lieutenant Colonel W. W. H. Greathed, C. B., of the Royal Engineers, are placed at the disposal of the Public Works Department.

The 20th February 1868.

No. 175 *of* 1868.—Under authority from the Right Hon'ble the Secretary of State for India, Colonel M. A. S. Biddulph, of the Royal Artillery, appointed by Government General Order No. 520 of the 17th May 1867 to officiate as Deputy Adjutant General of Royal Artillery in India, is confirmed in that appointment, vice Colonel W. A. Middleton, C. B., who has obtained an appointment on the Home Establishment.

No. 176 *of* 1868.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 9, dated 16th January 1868, are published for general information :—

"5. The value of the services of the Warrant Officers of the Indian Army has been recently acknowledged by Her Majesty's Government in the sanction they have accorded to the recommendations of your Government for the improvement of the pay and pension of the Warrant Classes.

"6. In further recognition of their claims to the consideration of Her Majesty's Government, I have to inform your Excellency that I have resolved on the adoption of the following rule in preference to the one suggested by you, *viz.* :—

"I.—That all Warrant Officers of the Indian Army who are compelled by sickness to take leave to Europe, shall be granted passages to England and back to India at the expense of Government, either in the troopships, if accommodation is available, or in sailing vessels.

"If they be accompanied by their wives and families, they will be required to pay in the former case the messing rates laid down in the Royal Passage Warrant on their account. If proceeding by sailing ship, they must make their own arrangements for their families.

"7. The second rule proposed by your Government appears judicious, and I approve it accordingly :—

II.—That Warrant Officers taking furlough to Europe on private affairs shall be required to lodge the full amount of return passage money, or to give approved security for the payment of the amount, in the event of being unable to make arrangements for their return themselves, in which case a Government return passage will be provided.

8. These arrangements may be published as an addition to the Draft General Order approved in my despatch No. 372, dated 9th December 1867, and will take effect from the 1st January 1868, applying to all such Warrant Officers as may now be on leave in this country.

No. 177 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Quarter Master General's Department.

Captain W. Ker, Her Majesty's 3rd Foot, to officiate as Deputy Assistant Quarter Master General, to complete the establishment, during the absence on sick leave to Europe of Major H. E. Quin, or until further orders.

No. 178 *of* 1868.—The services of Lieutenant A. H. S. Neill, of Her Majesty's 103rd Fusiliers, a candidate for the Staff Corps, are placed at the disposal of the Foreign Department.

The 21st February 1868.

No. 179 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Major R. Stothert, of the Bengal Staff Corps.	10th Feb. 1868.

No. 180 *of* 1868.—The under-mentioned Officers have reported their departure on the dates specified opposite to their names :—

Major A. E. Osborn, of the Bengal Staff Corps, Government General Order No. 121 of 1868.	"New Castle," 17th Feb. 1868.
Captain W. B. Barwell, of the Bengal Staff Corps, Government General Order No. 153 of 1868.	
Surgeon Major G. R. Pemberton, M. D., of the Medical Department, Government General Order No. 153 of 1868.	

Colonel H. H. Maxwell, of the Royal Artillery, Government General Order No. 117 of 1868.	"Mongolia," 19th Feb. 1868.
Lieutenant Colonel (Brevet Colonel) G. B. Reddie, of Infantry, Government General Order No. 168 of 1868.	
Major (Brevet Lieutenant Colonel) G. Allgood, C. B., of the Bengal Staff Corps, Government General Order No. 153 of 1868.	
Captain A. W. Bolton, of the Bengal Staff Corps, Government General Order No. 168 of 1868.	
Surgeon W. H. Adley, of the Medical Department, Government General Order No. 168 of 1868.	

No. 181 *of* 1868.—The following promotion is made with effect from the date specified:—

PUBLIC WORKS DEPARTMENT.

To be Sub-Conductor.

Sergeant John Walshe, 2nd Grade Supervisor, Public Works Department, Punjab.	From the 7th instant, *vice* Sub-Conductor W. Taylor, admitted to pension.

No. 182 *of* 1868.—The following promotions are made from the date specified, under the operation of Government General Order No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET.

To be Colonels.

Lieutenant Colonel Francis Young, Madras Staff Corps.	15th Feb. 1868.
Lieutenant Colonel John Colpoys Haughton, C. S. I., Bengal Staff Corps.	

No. 183 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps having completed twenty years' service, are promoted to the rank of Major, from the dates specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Robert Stevenson Moseley.	17th Feb. 1868.
Captain Alfred Worsley Montagu.	20th Feb. 1868.
Captain Alexander Callander.	

No. 184 *of* 1868.—The under-mentioned Officers of the Medical Department having completed twelve years' service, are promoted to the rank of Surgeon from the date specified, under the provisions of Government General Order No. 1060 of the 23rd December 1864, subject to Her Majesty's approval:—

Assistant Surgeon Frank Powell, M. B.	20th Feb. 1868.
Asst. Surgeon John Ince, M. D.	
Assistant Surgeon Frederick James Pettingal.	
Asst. Surgeon John Jones, M. D.	
Assistant Surgeon James Browne.	
Asst. Surgeon Robert Sander Bateson.	
Assistant Surgeon Thomas Pettit Wright.	
Assistant Surgeon Alexander Morison Dallas.	
Assistant Surgeon Charles Kilkelly, M. B.	

No. 185 *of* 1868.—Lieutenant Colonel Robert Phayre, of the Bombay Staff Corps, is promoted to the rank of Colonel in the Army from the 6th January 1868, under Clause 8 of the Royal Warrant of the 31st January 1859, subject to Her Majesty's approval.

No. 186 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Lieutenant Colonel C. V. Bowie, of the Royal Artillery, to officiate as Superintendent of the Gun Foundry at Cossipore, during the absence on duty in England of Colonel H. H. Maxwell, or until further orders.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 18th February 1868.

No. 47.

The under-mentioned gentlemen are appointed to the Public Works Department in the grades specified, and posted to the North-Western Provinces:—

Mr. P. K. Hyndman, 4th Grade Executive Engineer.

Mr. R. Cordner, 2nd Grade Assistant Engineer.

No. 48.

Mr. W. T. Dodsworth, 1st Grade Executive Engineer, North-Western Provinces, having been admitted to pension, is struck off the lists of the Public Works Department, with effect from the 1st November 1867.

No. 49.

Mr. G. A. Laval is transferred from the Local to the Imperial Public Works Establishments, as a 4th Grade Accountant, and posted to British Burmah.

No. 50.

Sub-Conductor J. Morron, 3rd Grade Sub-Engineer, Public Works Department, Rajpootana Circle, has been granted preparatory leave for one month from the date he availed himself of the same, to proceed to Calcutta to appear before a Medical Board.

No. 51.

Mr. H. J. Handley is appointed to the Public Works Department as a 3rd Grade Assistant Engineer on probation, and posted to Bengal.

The 19th February 1868.

No. 52.

Mr. W. Florian is appointed to the Public Works Department as a 2nd Grade Assistant Engineer, and posted to Oudh.

The 20th February 1868.

No. 53.

Captain D. Limond, R. E., 1st Grade Executive Engineer, North-Western Provinces, is appointed to officiate as a Superintending Engineer, 2nd Class, in Bengal.

No. 54.

Mr. F. Moore, 1st Grade Accountant and Officiating Deputy Controller, North-Western Provinces, is appointed to officiate as Deputy Controller of Public Works Accounts, Bengal.

Mr. D. C. Gordon is appointed to officiate as Deputy Controller of Public Works Accounts, North-Western Provinces.

No. 55.

Messrs. W. Mackay and W. H. Bonnaud, Assistant Engineers, 3rd Grade, British Burmah, are promoted to the rank of Assistant Engineers, 2nd Grade.

Railway.

The 15th February 1868.

No. 5 R.

Lieutenant W. A. J. Wallace has been appointed Officiating Deputy Consulting Engineer to the Government of Bengal with effect from date of departure of Major F. S. Taylor, R. E., on sick leave to Europe.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th February 1868.

No. 7386.

To prevent mistakes, which are frequent, regarding the manner of transmitting "Service Messages," it is hereby notified that, unless the word "Service" is either written or printed *on the face of the messages themselves*, they will be considered *private* messages and treated accordingly.

R. MURRAY, *Major,*
Offg. Dir. Genl. of Tels. in India.

PAPER CURRENCY OFFICE.

NOTIFICATION.

Calcutta, the 4th February 1868.

NEW ISSUE OF CURRENCY NOTES.

In continuation of Notifications dated 1st July and 10th September 1867, notice is given that Currency Notes of the new pattern for Rs. 100 will now be issued from the Exchange Department of this Office.

The Notes are almost precisely similar to those lately issued for Rs. 10, 20 and 50; the sole difference being that the value in green color is printed in figures, and not in letters, across the lower part of the Note.

H. HYDE, *Lieut. Col.*
Head Commissioner.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATION.

Dehra Doon, the 14th February 1868.

No. $\frac{4}{154}$.

Mr. William Fielding is appointed a Sub-Assistant of the 4th Grade, with effect from the date of his reporting his arrival at the head quarters of the Kattywar Survey Party.

J. T. WALKER, *Lieut. Colonel, R. E.,*
Supdt., G. T. Survey of India.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 12th February 1868.

No. 266.

Mail Packets *viâ* Marseilles, also *viâ* Southampton, for the Overland Mail which leaves Bombay on the 29th February 1868, will be closed in this Office at 6 P. M. on Sunday, the 23rd instant.

An Express Packet will be closed at 6 P. M. on Monday the 24th idem.

The 15th February 1868.

No. 271.

The Overland Mail of the 8th February and Express Packets of the 9th idem arrived at Bombay in time for the Overland Steamer.

The 19th February 1868.

No. 273.

The Overland Mail per Steamer *Moolta*n will be closed on Monday the 2nd March, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.	*Vid Marseilles.*	*Vid Southampton.*
Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0
Book and Pattern Packets.	Under 4 Ounces	Rs. 0 4 0	Rs. 0 2 8
	„ 8 „	„ 0 8 0	„ 0 5 4

NOTE.—Adding 4 annas for every additional 4 ounces for Book and Pattern Packets sent *vid* Marseilles, and 2 annas 8 pie *vid* Southampton.

No Packets exceeding 5 lbs. will be received.

The 21st February 1868.

No. 274.

Mails for Straits and Hong-Kong, for transmission per Steamer *Arratoon Apcar*, will be closed at this Office on Monday the 24th instant at 6 P. M.

No. 275.

Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Rangoon*, will be closed at this Office on Sunday the 1st March at 6 P. M.

Letters, &c., for Port Blair can be sent *vid* Rangoon by this opportunity.

No. 276.

Mails for the United Kingdom *vid* Marseilles only, countries *vid* the United Kingdom, France, Foreign Europe *vid* France, the intermediate Ports and China, for transmission per French Mail Steamer *Labourdonnais*, will be closed at this Office on Monday the 2nd March at 6 P. M.

Postage to the United Kingdom.

Weight ½ oz. Rs. 0 6 8
1 „ „ 0 13 4
2 „ „ 1 10 8

W. H. McGOWAN,
Post Master of Calcutta.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 10th, 1868	6,205	.....	20,962	89,594	30,61,717
„ 11th, „	4,306	14,240	10,630	1,04,187	30,61,717
„ 12th, „	2,248	.....	12,878	1,04,270	30,61,717
„ 13th, „	7,38,639	120	7,51,398	1,04,376	30,61,717
„ 14th, „	37,417	.....	7,88,814	1,05,509	30,61,717
„ 15th, „	59,959	5,953	8,42,621	1,11,858	30,61,717

CALCUTTA MINT,
The 17th February 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Caution.

The public are hereby cautioned against receiving the following Government Notes, paid into the Custom House yesterday, the receipt of which the Collector has not yet recognised :—

No. A/47 21066 for Rs. 1,000.
„ A/46 62477 „ 500.
„ A/58 43109 „ 100.
„ A/58 47884 „ 100.

EWING & Co.

Lost.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. 56727 for Rs. 50.
„ 30368 „ 50.

SYUD BAKIR HOOSEIN.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. A/23 95878 for Rs. 20.
„ A/21 59052 „ 100.

C. PATERSON.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. A/17 15506 for Rs. 20.

JADUB CHUNDER GHOSE.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. A/38 88107 for Rs. 100.
„ A/38 88108 „ 100.
„ A/38 88109 „ 100.
„ A/38 88110 „ 100.

ABDOOL KURIM.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. A/12 09267 for Rs. 50.
„ A/30 03888 „ 100.

MOTEE RAM SHAH.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. A/12 09946 for Rs. 50.
„ A/12 09947 „ 50.

J. R. McMULLIN.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. A/18 33806 for Rs. 10.

GOBIND PERSHAD.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Lahore :—

No. A/18 42572 for Rs. 10.

JADUB CHUNDER GHOSE.

In transit from Lahore to Benares, first half of the following Lahore Circle Currency Note :—

No. A/16 43850 for Rs. 20.

HERUMBO CHUNDER MITTER.

The second halves of the following Lahore Circle Currency Notes :—

No. A/23 31159 for Rs. 20.
„ A/22 31851 „ 20.

H. V. RIDDELL.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. A/32 04280 for Rs. 10.

JAMES P. DE'OINE.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/46 49721 for Rs. 50.

KALLY PROSONNO MOITRY.

In transit by Post between Indore and Nassick, the following Bombay Circle Currency Notes :—

No. C/30 77759 for Rs. 10.
„ C/30 83705 „ 10.
„ C/43 58632 „ 10.
„ C/17 60638 „ 10.

E. THOMPSON, *Lt. Col.*

Halves of the following Currency Notes :—

No. A/18 02732 for Rs. 10.
„ A/27 16290 „ 20.

HAMILTON & Co.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/40 15621 for Rs. 50.

SETOL NARAIN GHOSE.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta :—

No. A/20 43484 for Rs. 10.

E. H. WOOD.

In transit from Hissar to Meerut, the following Lahore Circle Currency Notes :—

No. A/17 21187 for Rs. 500.
„ A/13 87724 „ 100.
„ A/13 89033 „ 100.
„ A/13 89097 „ 100.
„ A/13 89098 „ 100.
„ A/33 28941 „ 50.

RAMJIE DOSS.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad :—

No. A/22 06201 for Rs. 10.

G. H. HOLLEY, *Lieut.*

In transit between Koolao and Shahjehanpore, halves of the following Lahore Currency Notes :—

Nos. A/18 77414, 77415, 77416, 77417, 77418, for Rs. 10 each.

G. GREIG.

Lost or Stolen.

In transit by Post, from Futtehgurh to Lucknow, the left halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad :—

No. A/16 18683 for Rs. 20.
„ A/33 95175 „ 20.
„ A/33 91903 „ 20.
„ A/26 02854 „ 20.
„ A/33 97051 „ 20.
„ A/27 13582 „ 20.

F. NUNDY.

The following Currency Note—intimation of loss given to the Currency Offices, Calcutta and Allahabad :—

No. A/38 60030 for Rs. 100.

ALEX. COUPER.

The following Currency Notes :—

Nos. A/39 43213, 43214, for Rs. 500 each.

Nos. A/38 33136, 33137, 33138, 33139, 33140, 33141, 33142, 33143, 33144, 33145, for Rs. 100 each.

Nos. A/55 41513, 41514, 41515, 41516, 41517, 41518, 41519, 41520, 41521, 41522, 41523, 41524, 41525, 41526, 41527, 41528, 41529, 41530, 41531, 41532, 41533, 41534, 41535, 41536, 41537, 41538, 41539, 41540, 41541, 41542, 41543, 41544, 41545, 41546, 41547, 41548, 41549, 41550, for Rs. 50 each.

LEKRAJ SING.

Stolen.

The following Currency Notes, payment of which has been stopped :—

No. A/39 27499 for Rs. 100.
„ A/39 25325 „ 100.
„ A/39 79931 „ 100.
„ A/39 27486 „ 100.
„ A/39 27487 „ 100.
„ A/39 27485 „ 100.
„ A/39 27506 „ 100.

MACKENZIE, LYALL & Co.

The following Lahore Circle Currency Notes :—

No. 41516.
„ 41517.
„ 41518.

W. LAMBERT, *Capt.*

Mutilated.

Left half of the following Currency Note—intimation of mutilation given to the Currency Office, Calcutta :—

No. A/9 21931 for Rs. 20.

BISSESSUR CHATTERJEE.

Half of the following Currency Note—intimation of mutilation given to the Currency Office, Calcutta :—

A/6 56909 for Rs. 10.

BHUJJUNLALL RAMANUND.

Recovered.

The following Currency Notes—intimation of recovery given to the Currency Office, Calcutta :—

Nos. A/44 04738 for Rs. 20.
„ A/44 03858 „ 20.
„ A/44 32270 „ 20.
„ A/44 31347 „ 20.
„ A/44 34872 „ 20.
„ A/44 61270 „ 20.
„ A/44 59930 „ 20.
„ A/44 07210 „ 20.
„ A/44 16977 „ 20.

PROSSONO COOMAR GHOSE.

The following Currency Notes advertised as lost in the *Gazettes of India* of the 9th, 16th, and 23rd of November last :—

No. A/22 04587 to 04591 } eight Notes, for Rs. 10
„ A/22 04593 to 04595 } each.

H. C. BARSTOW, C. S.

Notice.

Application has been made to the Currency Office, Allahabad, for payment of a Currency Note, wrongly joined as follows :—

1st half of No. A/50 73111 }
2nd half „ A/50 73109 } one Note for Rs. 100.

NUBEE BUKSH.

Received in the course of business the following Currency Note, of which the two halves bear different numbers :—

No. A/6 06151 }
„ A/6 06152 } one Note for Rs. 20.

F. H. ELPHINSTONE.

Received in the course of business the following Currency Note, of which the two halves bear different numbers :—

No. A/10 11011 }
„ A/10 18046 } one Note for Rs. 20.

BUNGSEELALL ABEER CHAND.

Application has been made to the Currency Office for payment of a Currency Note, wrongly joined, as follows :—

No. A/14 82163 }
„ A/14 85097 } one Note for Rs. 50.

GOLAM AUKBUR.

Received in the course of business the following Currency Note of which the two halves bear different numbers—intimation given to the Currency Office :—

No. A/40 21026 }
„ A/40 21027 } one Note for Rs. 50.

Q. D. PARSONS, *Capt.*

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 30576 of 1854 of the 4 per cent. Loan of Rs. 4,000, dated the 30th June, originally standing in the name of Rama Praboo, and last endorsed to Rama Praboo Wassoo Deva Praboo the Proprietor; payment of the above Note, and of Interest thereupon, have been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

RAMA PRABOO WASSOO DEVA PRABOO,
residing at Vypeen in Cochin.

Destroyed by Insects.

The following Government Promissory Notes of the 5½ per cent. Loan of 1859-60, which stood in my name and were not endorsed by me to any other person. Application is about to be made to Government for the issue of duplicate Notes in my favor :—

No. 004697 for Rs. 500.
„ 004698 „ 500.
„ 004699 „ 500.
„ 004700 „ 500.
3822 of 21821 „ 1,000.

LUCHMUN SINGH.

ADVERTISEMENTS.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain,*
Exc. Engr., Fyzabad Division.

Administrator General's Office.

List of Estates which have come under charge of the Administrator General during the months of December 1867 *and January* 1868 :—

BELL, JOHN, late Assistant Commissioner of Godda, in the Sonthal Pergunnahs.
BIRD, FREDERICK MERTTINS, late of the Bengal Civil Service.
BOND, JOHN, late a Captain in H. M.'s 93rd Foot.
BROWN, THOMAS JOHN, late Assistant Deputy Superintendent of Electric Telegraphs in the Punjab.
BUCHANAN, JOHN, late an Inspector in the Calcutta Canals.
BULLER, HENRY GEORGE, late a Colonel in H. M.'s 94th Foot.
BUTTERWORTH, JOSEPH, late an Officiating Sub-Conductor in the Ordnance Department.
DAVIES, LANCASTER BYRON JAMES, late a Captain in the Bengal Staff Corps.
DHONE MONEY BYE, late a Hindoo Nauch Girl, residing at No. 136-3, Bow Bazar Street, Calcutta.
DUNCAN, JAMES, late a Conductor of the Army Commissariat Department.
FORDER, WILLIAM BARON, late Inspecting Post Master of the Mooltan Division.
GARSTIN, HENRY MURRAY, late a Lieutenant Colonel in the Bengal Staff Corps.
LATTEY, RICHARD ALLEN, late Civil Surgeon of Chumparun, in the district of Sarun.
NICHTERLEIN, FREDERICK, late an Indigo Planter in the district of Allyghur, in the North-Western Provinces.
NOBOKISSORE DHUR, late a Moody and Pawn-broker in Zig-zag Lane, Calcutta.
O'SHAUGHNESSY, TERENCE, late a Sergeant in H. M.'s 36th Foot.
PEMBERTON, JOHN MCLEOD, late an Assistant Surgeon in the Bengal Medical Establishment.
PICKARD, WILLIAM, late a Lieutenant in the late 4th Regt. N. I.
SIDDALL, JOHN, late a Veterinary Surgeon in the Bengal Army.
STANLEY, HENRY EDMUND, late a Captain in the 1st Battalion of H. M.'s 23rd Foot.
TAYLOR, ELKANAH, late an Assistant to the Goosery Cotton Mill Co., Ld.
TULLOCH, JAMES TULLOCH, late an Assistant Surgeon in H. M.'s 42nd Foot.
WEATHERBURN, THOMAS, late an Engine Driver in the Punjab Railway.

N. B.—All persons having claims upon, being indebted to, or holding property belonging to the abovementioned estates, are requested to place themselves in immediate communication with the undersigned.

(Sd.) C. J. WILKINSON,
Offg. Administrator General.

6, STRAND, CALCUTTA ;
The 10th Feb. 1868.

Notice.

Probate of the Will of Alexander Simpson, late a Lieutenant Colonel in the Royal (Bengal) Artillery, and lately residing at Madras, in the East Indies, but now deceased, having been granted by the High Court at Madras to Mary Sims Simpson, residing at the Victoria Hotel, at Royapettah within the local limits of Madras, the widow of the said deceased, as the sole Executrix thereby appointed. All persons having claims upon, being indebted to, or holding property belonging to the said Testator, are hereby required forthwith to state their claims, pay their debts, and deliver up such property to the said Executrix.

Dated this 30th day of January 1868.

M. SIMPSON,
Widow and Executrix of the late
Lieut. Col. A. Simpson, R. A.

Notice.

With reference to the Notification of the Officiating Head Commissioner of Paper Currency, dated 10th September last (published in the *Allahabad Government Gazette* of the 18th September 1867, and the *Gazette of India* of the 21st idem), the undersigned begs to intimate that Currency Notes of the new pattern for Rs. 10 and 20 were issued from this office on the 20th ultimo and 6th instant, respectively.

W. GREENWAY,
Asstt. to the Depy. Commissioner of Paper Currency.

ALLAHABAD ;
OFFICE OF ISSUE OF PAPER CURRENCY,
The 19th February 1868.

Just published.

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OF THE INNER TEMPLE, BARRISTER-AT-LAW.

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OFFICE OF SUPDT. GOVERNMENT PRINTING,
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1868.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 4, *Hastings Street, Calcutta.*

No. 7 of 1868.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 22, 1868.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 14th February 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble H. Sumner Maine.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble J. Strachey.
The Hon'ble Steuart Gladstone.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble Rájá Sheoráj Singh, C. S. I.

EXEMPTION OF VILLAGES (BOMBAY) BILL.

The Hon'ble MR. SHAW STEWART moved that the Report of the Select Committee on the Bill to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency be taken into consideration. When he introduced the Bill, he had explained the object with which it was framed. It was found that some villages belonging to independent Native Chiefs in the Bombay Presidency had by mistake been brought under the Regulations and Acts in force in that presidency. The Regulations had never actually been enforced in those villages, but, it was, nevertheless, thought necessary to declare that they were not in force, and this Bill would make complete the jurisdiction that the Chiefs to whom the villages belonged had always exercised therein.

The schedule of villages originally sent up by the Bombay Government had since been amended by the addition of two villages thereto.

The Motion was put and agreed to.

The Hon'ble MR. SHAW STEWART also moved that the Bill as amended be passed.

The Motion was put and agreed to.

PANJAB APPEALS' BILL.

The Hon'ble MR. BRANDRETH asked leave to postpone the presentation of the Report of the Select Committee on the Bill to amend the law relating to appeals in the Panjáb and its dependencies.

Leave was granted.

The Council adjourned till the 21st February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative).

CALCUTTA,
The 14th February 1868.

GOVERNMENT OF INDIA

HOME DEPARTMENT.

THE "GILCHRIST EDUCATIONAL TRUST."

Nos. 91-97.

Extract from the Proceedings of the Government of India, in the Home Department (Education), under date the 11th February 1868.

Read the under-mentioned correspondence, on the subject of the proposed establishment, by the Trustees of the "Gilchrist Educational Trust," of two annual Scholarships of £100 each, tenable for five years, to be held by Natives of India at the Universities of London and Edinburgh:—

1. Despatch from Her Majesty's Secretary of State, to the Government of India, No. 18 of 1866, dated 30th November, and enclosure.
2. Letters to Governments of Bengal, Madras, and Bombay, Nos. 411 to 413, dated 15th January 1867.
3. Letter from Bengal, No. 635, dated 6th February 1867.
4. Letters to Madras, and Bombay, Nos. 1754 and 1755, dated 20th February 1867.
5. Letter from Bombay, No. 8, dated 15th February 1867, and enclosure.
6. Ditto, No. 23, dated 30th March 1867, and enclosure.
7. Letter from Madras, No. 121, dated 26th April 1867, and enclosure.

} Education Proceedings May 1867, Nos. 17 to 22.

8. Despatch from Her Majesty's Secretary of State, to the Government of India, No. 3, dated 25th April 1867, and enclosures; and endorsements thereon, to Bengal, Madras, and Bombay, Nos. 945 to 947, dated 3rd May 1867.
9. Despatch from the Government of India, to Her Majesty's Secretary of State, No. 5, dated 31st May 1867.
10. Letter from Bombay, No. 40, dated 25th June 1867, and enclosure.
11. Letter from Bengal, No. 3241, dated 25th July 1867, and enclosure.
12. Letter from Madras, No. 273, dated 26th August 1867, and enclosure.

} Education Proceedings September 1867, Nos. 31 to 36.

13. Despatch from the Government of India, to Her Majesty's Secretary of State, No. 12, dated 19th September 1867.
14. Despatch from Her Majesty's Secretary of State, to the Government of Bombay, No. 8 of 1867, dated 16th December, and enclosure.

RESOLUTION.—The detailed scheme of the Trustees will be found with the Despatch of Her Majesty's Secretary of State, to the Government of India, No. 3, dated the 25th April 1867. The only modification of this scheme, which has resulted from subsequent correspondence on the subject, is that relating to the race of the candidates for the scholarships. It will be seen from the enclosures of the Secretary of State's Despatch, to the Government of Bombay, No. 8, dated the 16th December 1867, that the competition is now open to "all persons born in India, except those of pure European descent."

2. It has been decided by the Trustees that there shall be, for the present at least, three centres of examination in India, viz., at Calcutta, Madras, and Bombay; that the examinations at the three centres shall be held simultaneously; that the examination papers shall be sent out from England; and that the first examination shall be held in January 1869.

3. The Secretary of State has also announced his intention* of granting the sum of £100 for passage to each of the scholars proceeding to England, and of allowing the same amount for a return passage to such of them as may forfeit their scholarship.

* See paragraph 5 of Despatch to Bombay, No. 8, dated 16th December 1867.

4. Pending the receipt of the examination papers from England, the Governor General in Council would wish the Governments of Fort St. George, Bombay and Bengal, to make the necessary arrangements for the following objects:—

1.—The publication of the scheme of the Trustees; and the Despatch of the Secretary of State, to the Government of Bombay, dated 16th December 1867, No. 8, with its enclosure.

2.—The appointment of the Sub-Examiners referred to in the scheme of the Trustees.

3.—The selection of a proper place for the examination of candidates at each examination centre.

5. In publishing the scheme of the Trustees, and the Secretary of State's Despatch above mentioned, the Local Governments should take the opportunity to state that the exact date of the examination and the place where it shall be held will be announced hereafter. It is essential that the examinations at the three centres should take place at one and the same time, and this can easily be arranged by the Local Governments by mutual communication with one another.

ORDER.—Ordered, that a copy of this Resolution, and of the Secretary of State's Despatch to the Government of Bombay, No. 8, dated 16th December 1867, be forwarded to the Governments of Fort St. George and Bengal, for the purposes above indicated.

Also, that a copy of this Resolution be sent to the Government of Bombay, with reference to the Secretary of State's Despatch to that Government above mentioned.

Ordered further, that this Resolution, together with the Documents Nos. 1 to 14 cited above, be published in the Supplement to the *Gazette of India*; and that copies of the papers so published be sent to the Government of the Punjab, and to the Chief Commissioners of Oude, the Central Provinces, and British Burmah, for republication in the Local Gazettes.

Despatch from H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Governor General of India in Council (Educational), No. 18, dated 30th November 1866.

I forward herewith a copy of a letter* from Dr. Carpenter, Secretary to the "Gilchrist Educational Trust," communicating the intention of the Trustees to establish two annual scholarships, to be held by Natives of India, at the Universities of London and Edinburgh.

* Dated 12th November 1866.

2. I have informed the Gilchrist Trustees that I shall be happy to promote the object they have in view as far as may be in my power; and I have now to request that you will take such steps as you may deem proper for carrying out the plan in question, in anticipation of the further communications which you may expect to receive from the Trustees.

From W. B. CARPENTER, Esq., Secretary to the "Gilchrist Educational Trust," to His Excellency the Right Hon'ble the Secretary of State for India,—dated University of London Burlington House, the 12th November 1866.

By direction of the Trustees of the "Gilchrist Educational Trust," I have the honor to place before you the following statement, and to request that it may receive the consideration of Her Majesty's Government for India.

2. The abovenamed Trust has been created, under the Will of the late Dr. Gilchrist, "for the benefit, advancement, and propagation of education and learning in every part of the world, as far as circumstances would permit;" and the Trustees (who have been left as unfettered by the Court of Chancery as they were by the Testator) consider that, as Dr. Gilchrist was particularly associated with the business of education in British India, a portion of the income of the fund may be properly and usefully applied to the assistance of deserving Natives of India, who, having already profited by the opportunities afforded to them in the Educational Institutions there open to them, may be desirous of prosecuting a course of academical study in this country, either in arts, laws, science, or medicine.

3. With this view the Trustees propose to establish *two* scholarships, the appointment to which shall be annual; each of them to be of the value of £100 per annum, and to be tenable for three years. It is the intention of the Trustees that the scholar holding one of these scholarships shall follow a curriculum of study, prescribed according to his choice of subject, at University College, London; and that the other shall follow a similarly prescribed curriculum at the University of Edinburgh. Thus, when their scheme shall have come into full operation, there will be always *six* scholars in this country at once, three at each of the abovenamed Institutions.

4. The Trustees desire that the appointments to the Gilchrist Scholarships shall be made by competitive examinations, to be conducted by Examiners in this country, on the plan which has been already adopted with very satisfactory results by the War Office and by the Civil Service Commissioners,—the questions being transmitted to India, and the answers of the candidates being returned thence through the India Office.

5. The Trustees venture to hope that they may reckon on the co-operation of Her Majesty's Government for India in carrying out this scheme; since it is one which, in proportion to its success, must tend to the elevation of the Native community, not only through the beneficial influence exerted in after-life by the successful candidates, in virtue of the education which they will have received in this country, but also by the advantageous stimulus it may be expected to offer to a large circle of Native youths who may be led by it to aim at a higher culture than they would have otherwise sought to attain.

6. In the event of Her Majesty's Government for India deeming this scheme worthy of its approval and encouragement, the following are the points with respect to which the Trustees specially desire its co-operation:—

(I).—The announcement of this scheme to the Natives of India through the accredited organs of the Indian Government, as one which that Government considers to be for their advantage, and invests with its sanction.

(II).—The selection, from among the whole body of candidates, of those most suitable, in respect of personal character and social position.

(III).—The providing all needful facilities for the examinations. This will involve the assignment, at each examination centre, of a suitable apartment, with the requisite attendance, &c., in some Government building. The appointment, at each place, of a Sub-Examiner who shall superintend the examination, and shall be responsible for its being duly conducted, the transmission of the examination papers, forwarded to the India Office by the Secretary of the Gilchrist Trust to the Sub-Examiners, and the return of the answers collected by the Sub-Examiners to the Secretary of the Gilchrist Trust.

7. The Trustees propose that the examinations shall for the present be conducted in the three Presidential Capitals. Should it hereafter be found expedient, the number of examination centres may be augmented.

8. It had been the hope of the Trustees that the Authorities of the Presidential Universities might be found willing to co-operate with them in carrying out this scheme; but, from communications received from two of those Universities, it appears that, while they would gladly do so if the scholarships were to be assigned to candidates who had already gone through their curriculum of study, and had taken their degrees in those Universities, they are indisposed to promote a plan which may have the effect of inducing some of their most promising students to quit the Universities of India for those of Great Britain in the earlier part of their academical career, with the view of graduating in the Universities of London or Edinburgh.

9. I am directed to state, in conclusion, that the Tustees hold themselves bound by the terms of the Gilchrist Trust, to reserve to themselves the power of making *any* change, which may hereafter seem to them expedient, in the conditions of this appropriation; or even of withdrawing it altogether if its results should fail to prove satisfactory. But no change would be made without ample notice.

From A. P. HOWELL, Esq., Under Secretary to the Government of India, to the Secretaries to the Govts. of Bengal, Madras, and Bombay,—Nos. 411—3, dated the 15th January 1867.

The Right Hon'ble the Secretary of State having, in a Despatch* to this Government, intimated that it is the intention of the Trustees of the "Gilchrist Educational Trust" to establish two annual scholarships of £100 each, tenable for three years, to be held by Natives of India, at the Universities of London and Edinburgh, I am directed to request that you will move† to favor this Government with an expression of opinion as to the best mode of giving effect to the plan.

* No. 18, dated 30th November 1866,—copy (with enclosure) forwarded herewith.

† *Bengal* ... His Honor the Lieutenant Governor.
Madras ... } His Excellency the Governor.
Bombay ... }

From the HON'BLE A. EDEN, Secy. to the Govt. of Bengal, to the Under Secy. to the Govt. of India,—No. 635, dated the 6th February 1867.

I am directed to acknowledge the receipt of your letter No. 411, dated the 15th ultimo, with its enclosures, requesting an expression of opinion as to the best mode of giving effect to the plan of the Trustees of the "Gilchrist Educational Trust" to establish two annual scholarships of £100 each, tenable for three years, to be held by Natives of India, at the Universities of London and Edinburgh.

2. The Lieutenant Governor, in communication with the Director of Public Instruction, has arrived at the following conclusions:—

The Trustees ask—(1) That the Government should announce the scheme to the Natives of India through the accredited organs of the Indian Government as one which that Government considers to be for their advantage, and invests with its sanction; this His Honor is of opinion may best be effected by simply notifying the scheme in the *Gazette of India* and the Gazettes of the several Presidencies. (2) That the Government should select from the whole body of candidates those most suitable in respect of personal character and social position; this, so far as the Bengal candidates are concerned, the Lieutenant Governor thinks may be easily done by the Officers of the Education Department at the Presidency, but this Government has no means of comparing the Bengal candidates with those of the other Presidencies. (3) That the Government should provide all needful facilities for the examination; as the local examination is to consist merely in opening the question papers sent from England, and distributing them to the candidates, seeing that there are no unfair practices, and then collecting the answers and sending them to England, it is not to be supposed that there would be any difficulty about it.

3 The Lieutenant Governor does not, however, believe that any large number of candidates will be attracted by the inducements which the Trustees offer to compete for the proposed scholarships,—a stipend of £100 a year is, in His Honor's opinion, not enough to enable a Native student to proceed to England or Scotland for a three years' course, as nearly two-thirds of the whole amount would have to be expended on the voyage to and fro, and only one-third would remain for his support.

4. If the Trustees have the means of expending £600 a year on the higher education of Natives of India in England, His Honor is of opinion that it would probably be more advantageous to endow *one* annual scholarship of £200, tenable for three years, and to assign it to each of the three Presidency towns in turn. In that case also, the Trustees might not be unwilling to connect the Gilchrist Scholarship with the three Indian Universities, and leave the examination and selection of candidates to those bodies. This, as regards Bengal, the Lieutenant Governor thinks, would be a much more satisfactory plan than the one suggested by the Trustees.

From E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department, to the Secretaries to the Governments of Fort St. George and Bombay,—(Nos. 1754-55, dated Fort William, the 20th February 1867).

With reference to my letters Nos. 412-413, dated the 15th ultimo, regarding the proposed establishment of two annual scholarships to be held by Natives of India at the Universities of London and Edinburgh, I am directed to forward to you the accompanying copy of a communication on the subject from the Government of Bengal, No. 635, dated the 6th instant, and to request that the Governments of Madras and Bombay will consider the suggestion contained in its concluding paragraph when replying to the reference of the 15th ultimo.

From W. WEDDERBURN, Esq., Acting Secretary to the Government of Bombay, to the Under Secretary to the Government of India,—No. 8, dated the 15th February 1867.

I am directed to acknowledge the receipt of your letter No. 413, dated the 15th January last, in which you request the opinion of this Government as to the best mode of giving effect to the intentions of the Trustees of the Gilchrist Educational Trust to establish two annual scholarships, to be held by Natives of India, at the Universities of London and Edinburgh.

2. In reply, I am desired to submit the accompanying copy of a letter* from the Director of Public Instruction at this Presidency for the consideration of His Excellency the Governor General in Council, with an expression of the concurrence of this Government in the amendments suggested by Sir A. Grant of the plan in question.

* No. 2135, dated the 22nd January 1867.

From SIR A. GRANT, BART., Director of Public Instruction, Bombay, to the Acting Secretary to the Government of Bombay,—No. 2135, dated the 22nd January 1867.

In compliance with your letter No. 14, dated 16th instant, I have the honor to report as follows upon the course to be adopted for carrying out the proposal of the Gilchrist Educational Trustees.

2. What appears to be proposed by the Trustees, is an annual competition for certain scholarships to be open to all Native students (probably with a restriction of age) throughout India. This being the case, the carrying out of the proposals becomes evidently a matter for imperial and not local administration. The Supreme Government, if it accepted the proposals of the Gilchrist Fund Trustees, will doubtless issue orders prescribing all the terms and conditions of the competition; and it then will be perfectly easy for the Local Governments, after due notice, to employ the necessary measures in detail for announcing the competition, inspecting the testimonials of candidates, providing a suitable place for the examination, and appointing a responsible Sub-Examiner.

3. The Noble Lord, the Secretary of State for India, appears to have replied generally to the Trustees that he "would be happy to promote the object they have in view as far as might lie in his power." In communicating, however, directly with the Government of Bombay, with a request that steps might be taken for carrying out the plan, His Lordship does not appear to have considered that the adoption of the scheme must be an imperial measure. I would submit that, as the proposed scholarships are to be competed for generally by the "Natives of British India," it is impossible that any separate Presidency can undertake to prescribe the terms and conditions of the competition.

4. I will now, regarding the acceptance of the entire scheme as not having been definitely stated by His Lordship, venture, with great deference, to offer a few remarks on the subject. If the Imperial Government of India is to identify itself with a proposal like that of the Gilchrist Fund Trustees, it ought to be well seen beforehand that the proposal is one likely to succeed, and to be worthy of imperial sanction. Now it may well be doubted whether a scholarship of only £100 per annum, tenable in England for three years, is likely to be looked on as a great inducement by the most promising Native students in India. No provision for outfit or passage money is mentioned by the Trustees; and thus it appears likely that almost the whole of the first year's scholarship would have to be spent by the student in getting to England, and almost the whole of the last year's scholarship in coming back to India. Even the entire proposed allowance of £100, if it could be enjoyed free of deduction, would not seem a liberal allowance to a Hindoo or Parsee student during residence in England, if he proposed to follow a *bonâ fide* course of studies, such as is contemplated by the Trustees. An Indian student must take his own servant with him; and if he is to enjoy the full benefits of European cultivation, he will require an ample apparatus of books, funds for the payment of tutors, and means sufficient to enable him to visit remarkable places. If the best Native students find that the Gilchrist Scholarships afford only a mere pittance, and struggle for existence in London or Edinburgh, they will certainly stand aloof from them.

5. There is one attraction only which the Gilchrist Foundation, if placed on the footing proposed, would be likely to have for young Natives of India, namely, that it would afford the means of competing for Indian Civil Service appointments. I am of opinion that the scholarships in question would come to be regarded exclusively as a step to the attainment of a Civil Service appointment. This would especially be the case on account of the limit of age implied by the Trustees. They wish, and apparently insist, on having their scholars chosen at an age too young for them to have completed their Indian University course. This being the case, the scholars when they get to England will be just of an age to commence training for the Civil Service examinations, and will be too young and raw to commence either legal or medical studies. There can be no question that they will with one accord select the "curriculum in arts" offered them by the Trustees, with a view of obtaining that great prize,—a Civil Service appointment.

6. In itself a foundation for sending to England two Indian candidates per annum for the Civil Service competition would not be a bad thing, but it would not be an institution so beneficial to this country, or so worthy of imperial sanction as the Gilchrist Trustees conceive themselves to be proposing.

7. I would be far from wishing to dictate to the Trustees the course to be pursued by them; but I think they cannot be so well aware of what the probable working of their plan would be, as persons in this country who have been in the habit for years of considering plans of a similar kind; and I am fully persuaded that, if the Gilchrist Trustees wish by their foundation to attain the following points—1*st*, to get some of the best Native Students of India for three tyears' education in Europe; 2*nd*, that those three years should embrace the period of a Native's life when he is most capable of benefiting by European culture; 3*rd*, to encourage not only competition for the Civil Service, but also the study of law, science, or medicine, they would do well to confine their scholarships to Bachelors of Arts in the Indian Universities (whose average age is from 20 to 21), and to increase the stipend offered from £100 to £150 per annum, free passage to England and back being also guaranteed.

From W. WEDDERBURN, Esq., Acting Secretary to the Government of Bombay, to the Secretary to the Government of India,—No. 23, dated the 30th March 1867.

With reference to your letter No. 1755, dated the 20th ultimo, and previous correspondence, regarding the proposed establishment of two annual scholarships to be held by Natives of India at the Universities of London and Edinburgh, I am directed to forward, for the information of the Government of India, the accompanying copy of a communication* on the subject from the Director of Public Instruction at the Presidency.

* No. 2729, dated 16th March 1867.

From Sir A. Grant, Bart., Director of Public Instruction, Bombay, to the Acting Secretary to the Government of Bombay,—No. 2729, dated Poona, the 16th March 1867.

In reference to your letter No. 120, dated 14th instant, I have the honor to report my humble opinion that the modification of the proposals of the Gilchrist Fund Trustees, which is suggested in paragraph 2 of the letter of the Bengal Government, No. 635, dated 6th ultimo, would be a very great improvement on those proposals.

2. A precisely similar suggestion was made in the letter of this Office, No. 2135, dated 22nd January last.

From A. J. Arbuthnot, Esq., Chief Secretary to the Government of Fort St. George, to the Secretary to the Government of India,—No. 121, dated the 26th April 1867.

I am directed to acknowledge the receipt of Mr. Under Secretary Howell's letter of the 15th January, No. 412, and of your letter of the 20th February last, No. 1754, calling for the opinion of the Madras Government, with reference to the proposed establishment, by the Trustees of the "Gilchrist Educational Trust," of two annual scholarships of £100 each, tenable for three years, to be held by Natives of India at the Universities of London and Edinburgh.

2. In reply, I am directed to submit the annexed copy of a letter from the Director of Public Instruction, to whom a reference had been made on the subject previous to the receipt of Mr. Howell's letter, and to state that the Governor in Council entirely concurs in the suggestions made by the Lieutenant Governor of Bengal, as to the expediency of substituting a single scholarship of £200 a year for two of £100 each, of assigning it to each of the three Presidencies in turn, and of entrusting the duty of examining and selecting the candidates to the three Indian Universities. His Excellency in Council agrees with the Director of Public Instruction for this Presidency in thinking it advisable that admission to the examination should be confined to persons who have passed the First Examination in Arts; and to such persons, provided that they are Natives of India of pure oriental blood, he would throw open the scholarship, whatever may be their social position.

From the Director of Public Instruction, Madras, to the Chief Secretary to the Government of Fort St. George,—No. 232, dated the 7th February 1867.

I have the honor to address you in connection with the order of Government No. 19 of the 16th ultimo.

2. It appears from Dr. Carpenter's letter to the Secretary of State for India, dated the 12th November 1866, that there are three points on which the Trustees of the Gilchrist Educational Fund wish to receive assistance from Government in carrying out their scheme of aiding "deserving Natives of India, who, having already profited by the opportunities afforded to them in the Educational Institutions there open to them, may be desirous of prosecuting a course of academical study in this country,* either in arts, laws, science, or medicine":—

* Great Britain.

(1.)—The announcement of the scheme to the Natives of India as one possessing the approval of Government.

(2.)—The limitation of the competitive examination, on the results of which the award of the scholarships is to be made, to those candidates who are "most suitable in respect of personal character and social position."

(3.)—The management of the annual competitive examination, including receiving the question papers from England, giving them out to the candidates, supervising the answering of them by the latter, and despatching the answers to the Secretary to the Gilchrist Trust.

3. As regards the first point, all that seems requisite is to publish in the *Government Gazette* such a programme of the scheme as may be forwarded by the Trustees for this purpose.

4. The second point is one in regard to which I do not altogether see the course that should be pursued. I suggest that the Trustees be requested to state distinctly what they mean by suitability in respect to social position. I understand the condition about personal character to signify merely that youths

of bad character should be excluded from the list of competitors, and not that there should be any attempt to make the selection depend upon the relative virtue of the candidates.

5. The third point presents no difficulty. The Principal of the Presidency College might, with much propriety, be appointed Sub-Examiner, and be instructed to receive the question papers, supervise the examinations, and send the answers to the Secretary to the Gilchrist Trust. Any expenses incurred by him in managing the matter might be met by means of a special contingent bill, to be paid upon the countersignature of the Director of Public Instruction.

6. It will be necessary for the Trustees to state clearly the races to which competitors may belong. The phrase "Natives of India" is somewhat vague; but, judging from the expressions "Native community" and "Native youths" in paragraph 5 of Dr. Carpenter's letter, I am inclined to think that not only are persons of pure European descent born and bred in India to be excluded from competing, but also East Indians, and that only Hindoos, Mussulmans, Parsees, and persons of oriental races are to be admitted.

7. I remark that it is intended the competitors for the scholarships should be youths who have "already profited by the opportunities afforded to them" in India. Looking then at this circumstance, and at the advisability of attaching weight to the educational tests ordinarily applied in this country, I beg to suggest that no one be permitted to compete for the Gilchrist Scholarships who has not passed the First Examination in Arts. Of course, a rule of this nature, if acted upon in one Presidency, should be acted upon in all.

8. In conclusion, I may remark that I fear there will not be much competition for the scholarships in the Madras Presidency, for the present at least, if the stipends are restricted to Hindoos, Mussulmans, and other pure orientals. The sum of £100 per annum would probably suffice as an inducement to an East Indian youth to proceed to Great Britain and educate himself at one of the Universities mentioned; but I do not believe that, for some time, the boon offered will present sufficient attraction to Hindoos or Mussulmans.

Reported to the Right Hon'ble the Secretary of State for India in letter No. 5 of 1867, dated 31st May.

Despatch from H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Governor General of India in Council, (Educational) No. 3, dated 25th April 1867.

In continuation of Viscount Cranborne's despatch of the 30th of November last, No. 18, I herewith forward for your information a copy of a letter, dated the 9th instant, from the Secretary to the Gilchrist Educational Trust, together with twelve copies of the detailed Scheme finally adopted by the Trustees for the establishment of scholarships for the benefit of Natives of India.

2. I have to request that you will take into your consideration the question raised in Dr. Carpenter's letter respecting the number of examination centres which it is desirable to name, and acquaint me at the earliest practicable period with your opinion upon this point, and as to the supply of Calendars of the University of London, which should be furnished to your Government.

From William B. Carpenter, Esq., Secretary to the "Gilchrist Educational Trusty" to Herman Merivale, Esq., c. b., &c., &c.,—Dated 9th April 1867.

Referring to your letter of the 22nd November 1867, I am directed by the Trustees of the Gilchrist Educational Trust to express their great satisfaction at the readiness with which Her Majesty's Government for India has entertained the proposal which I had the honor of submitting to you in their behalf, and at the promise of co-operation which it has given.

I am now empowered to forward to you a copy of the detailed scheme for the establishment of scholarships for the benefit of Natives of India, which has been finally adopted by the Trustees.

In this scheme you will observe that the tenure of the scholarships has been extended from the three years originally proposed to five years; so that when it

shall have come into full operation, there will be *ten* scholars at the same time receiving their education in this country, at an annual cost to the Trust of one thousand pounds.

Although the Trustees have named only the Presidential Capitals as the localities in which the competitive examinations shall be held, they desire me to state that they would readily concur in any proposition which the authorities of the India Office may think it expedient to make in regard to an increase in the number of examination centres.

I shall be glad to be informed what number of copies of the accompanying scheme you would wish me to forward to you for distribution in India. I shall be prepared to transmit also, to each examination centre, one copy (or more if desired) of the Calendar of the University of London containing specimens of the examination papers for the guidance of intending candidates.

GILCHRIST EDUCATIONAL TRUST.

TRUSTEES.

SIR JOHN BOWRING, L.L.D., F.R.S.
ROBERT VERITY, ESQ., M.D.
WILLIAM BURNLEY HUME, ESQ.
GEORGE GROTE, ESQ., D.C.L., F.R.S.
RICHARD LEIGH HOLLAND, ESQ.

SECRETARY.

WILLIAM B. CARPENTER, ESQ., M. D., F.R.S.

[All communications to be addressed to
The Secretary of the Gilchrist Educational Trust,
University of London, London, W.]

Conditions for Scholarships to be instituted by the Gilchrist Educational Trust for the benefit of Natives of India.

Two scholarships, each of the value of £100 per annum, and tenable for five years, will be annually awarded to candidates born in India, who shall become eligible by competitive examination; under the following conditions:—

1. Of the parents of each candidate, one, at least, shall belong to one of the Native races.

2. Every candidate must furnish proof satisfactory to the Local Authorities, that he has completed his sixteenth year, and that his age does not exceed twenty-two years.

3. Every candidate must furnish proof satisfactory to the Local Authorities, that in regard to personal character and social position he is qualified to be admitted to competition for a scholarship.

4. The subjects of examination shall be (1) Latin, (2) English Language and History, (3) Arithmetic and Algebra, (4) Geometry, (5) Natural Philosophy, and (6) Chemistry. The examination papers will be analogous, in character and difficulty, to those prepared in these subjects respectively for the Matriculation Examination of the University of London: and the number of hours assigned to each of the papers will be the same as those assigned to the like paper by the University of London. These papers will be sent out in sealed covers through the India Office, to the charge of Sub-Examiners appointed by Her Majesty's Government.

5. The examination shall be held, under the charge of a Government Sub-Examiner, at each of the Presidential Capitals simultaneously; and shall commence in the second week of January in each year. The place, and the days and hours of examination (which shall be the same at all the Capitals) shall be appointed by the Local Authorities.

6. The Sub-Examiner shall open the sealed covers containing the examination papers in the place of examination, at the hour prescribed for the candidates to assemble. He shall be present throughout the whole of each examination, and shall at the end of each collect the answers written by every candidate during the time allowed. He shall transmit these answers in sealed covers, through the India Office, to the Secretary of the Gilchrist Trust, who will cause them to be carefully considered and compared Examiners of established reputation named by the Trustees in each of the respective subjects. The Trustees will name, whenever practicable, the Examiners or Sub-Examiners acting in those subjects respectively for the University of London. The Examiners shall consider the papers, with as little delay as possible, and shall make their award thereupon, assigning to each paper a number of marks suitable to its merits. Such award shall be transmitted forthwith by the Secretary, through the India Office, to the Local Authorities in the Presidential Capitals, to be by them announced to the candidates.

7. The first scholarship shall be awarded to the candidate whose aggregate of marks stands highest; provided that he passes in each of the six subjects abovementioned, and that his aggregate of marks amounts to not less than one-half of the total. Such candidate shall have his choice whether he will pursue his curriculum of study in the University of Edinburgh, or in University College, London.

8. The second scholarship shall be awarded to the candidate whose aggregate of marks stands second; provided that he passes in each of the six subjects, and that his aggregate of marks amounts to not less than one-half of the total. Such candidate shall pursue his curriculum of study in that one of the two institutions above named, which shall not have been chosen by the other candidate.

9. If the two highest candidates are equal in aggregate number of marks, the privilege of choosing between these two institutions shall be determined between them by lot.

10. The successful candidates shall be expected to arrive in London, and to present themselves to the Secretary of the Gilchrist Trust, not later than the first week in the October following their appointment.

11. The scholarships shall be considered as commencing from the 1st of July following the award of the Examiners: and shall be paid in quarterly instalments on the first days of October, January, April, and July.

12. Each scholar shall attend in every session at least three courses of lectures at the institution in which he studies (unless specially excused by the Trustees from doing so during the first year); and shall transmit to the Secretary of the Gilchrist Trust, at the conclusion of each session, a certificate from each of the Professors whose lectures he has attended, stating that his diligence and conduct have been satisfactory.—Should he not be able to produce such a certificate, or should he be proved guilty of discreditable conduct elsewhere, he shall be considered to have forfeited all claim to the remaining instalments of his scholarship.

13. Each scholar shall be expected to present himself both at the Matriculation Examination of the University of London, and at the First Examination in one of its four Faculties—Arts, Science, Law, or Medicine,—before the termination of the third (Academical) year* from the commencement of his scholarship, unless excused from doing so by the Trustees; and if he do not so present himself (unless by permission of the Trustees), or if he fail to pass, he shall be considered as forfeiting his claim to the remaining two years' instalments of his scholarship.

14. The foregoing scheme shall be subject to revision from time to time; the Trustees reserving to themselves the power of altering the conditions of the scholarships, or of altogether withdrawing them, if they deem it expedient to do either. But no change will be made in such a manner as to affect the interests of candidates already appointed to scholarships, or in any case without twelve months' notice.

CANDIDATES WILL BE EXAMINED IN THE FOLLOWING SUBJECTS:—

LATIN.

One Latin subject, to be announced a year and a half previously.† The paper will contain passages to be translated into English, with questions in History and Geography. A separate paper will be set, containing questions in Latin Grammar, with simple and easy sentences of English to be translated into Latin.

ENGLISH LANGUAGE AND HISTORY.

THE ENGLISH LANGUAGE.
Orthography: Writing from Dictation: The Grammatical Structure of the Language.

OUTLINES OF ENGLISH HISTORY AND MODERN GEOGRAPHY.
History of England to the end of the Seventeenth Century, with questions in Modern Geography.

MATHEMATICS.

ARITHMETIC.
The ordinary Rules of Arithmetic.
Vulgar and Decimal Fractions.
Extraction of the Square Root.

ALGEBRA.
Addition, Subtraction, Multiplication, and Division of Algebraical Quantities.
Proportion.
Arithmetical and Geometrical Progression.
Simple Equations.

GEOMETRY.
The First Four Books of Euclid:—or, The principal properties of Triangles, and of Squares and other Parallelograms, treated geometrically: The principal properties of the Circle, and of its inscribed and circumscribed figures, treated geometrically.

* Thus a candidate whose scholarship commences on the 1st of July 1868 would be considered as having fulfilled this condition if he pass the First LL. B. Examination in January 1871; or the First B.A., the First B. Sc., or the Preliminary Scientific M.B. Examination in the following July.

† The subject for the Examination in January 1868 will be *Cicero*, De Senectute, and De Lege Manilia; and the subject for the Examination in January 1869 will be *Livy*, Book XXI.

NATURAL PHILOSOPHY.*

MECHANICS.

Composition and Resolution of Statical Forces.
Simple Machines (*Mechanical Powers*):—Ratio of the Power to the Weight in each.
Centre of Gravity.
General Laws of Motion, and the chief experiments by which they may be illustrated.
Law of the Motion of Falling Bodies.

HYDROSTATICS, HYDRAULICS, AND PNEUMATICS.

Pressure of Liquids and Gases, its equal diffusion, and variation with the depth.
Specific Gravity, and the modes of ascertaining it.
The Barometer, the Siphon, the Common Pump and Forcing-Pump, and the Air-Pump

ACOUSTICS.

Nature of Sound, and the mode of its transmission.

OPTICS.

Laws of Reflexion and Refraction.
Formation of Images by Simple Lenses.

CHEMISTRY.

Heat—its sources. Expansion. Thermometers—relations between different Scales in common use. Difference between Temperature and Quantity of heat. Specific and Latent heat. Calorimeters. Liquefaction. Ebullition. Evaporation. Conduction. Convection. Radiation.

Chemistry of the Non-Metallic Elements; including their compounds as enumerated below—their chief physical and chemical characters—their preparation—and their characteristic tests.

Oxygen, Hydrogen, Carbon, Nitrogen. Chlorine, Bromine, Iodine, Fluorine, Sulphur, Phosphorus, Silicon.

Combining Proportions by weight and by volume. General nature of Acids, Bases, and Salts. Symbols and Nomenclature.

The Atmosphere—its constitution; effects of Animal and Vegetable life upon its composition.

Combustion. Structure and properties of Flame. Nature and composition of ordinary Fuel.

Water. Chemical peculiarities of Natural waters, such as rain-water, river-water, spring-water, sea-water.

Carbonic Acid. Oxides and Acids of Nitrogen. Ammonia. Olefiant Gas, Marsh Gas, Sulphurous and Sulphuric Acids, Sulphuretted Hydrogen.

Hydrochloric Acid. Phosphoric Acid and Phosphuretted Hydrogen. Silica.

ORDER OF EXAMINATIONS.

FIRST DAY ...	*Morning*	(2 hours).	Latin Classic.
	Afternoon	(2 hours).	Latin Grammar and Composition.
SECOND DAY ...	*Morning*	(3 hours).	Arithmetic and Algebra.
	Afternoon	(3 hours).	Geometry.
THIRD DAY ...	*Morning*	(3 hours).	English Language.
	Afternoon	(3 hours).	English History.
FOURTH DAY ...	*Morning*	(3 hours).	Natural Philosophy.
	Afternoon	(3 hours).	Chemistry.

Endorsed by the Government of India, Home Dept., dated the 3rd June 1867.—Nos. 945—947.

Copy of this Despatch, and of its enclosures, forwarded to the Government of Bengal / Fort St. George / Bombay for report, with reference to previous correspondence, terminating with letter from that Government No. 635 / 121 / 23 dated the 6th February 1867 / 26th April 1867 / 30th March 1867 and with an intimation that the Secretary of State has been informed, that publicity to the scheme will not be given, pending the replies of the Local Governments to this communication.

* The knowledge required of these subjects in Natural Philosophy is such as may be attained by attending a Course of Experimental Lectures.

From the Govt. of India, to the Right Hon'ble the Secy. of State for India,—No. 5, dated the 31st May 1867.

We have to acknowledge the receipt of Lord Cranborne's Despatch of the 30th November 1866, No. 18, communicating the intention of the Trustees of the "Gilchrist Educational Trust" to establish two annual scholarships of £100 each, tenable for three years, to be held by Natives of India at the Universities of London and Edinburgh.

From Bengal, No. 635, dated 6th February 1867.
To Madras and Bombay, Nos. 1754-55, dated 20th February 1867.
From Bombay, No. 8, dated 15th February 1867, and enclosure.
From Bombay, No. 23, dated 30th March 1867, and enclosure.
From Madras, No. 121, dated 26th April 1867, and enclosure.

2. On receipt of the Despatch, we requested the Governments of Bengal Madras, and Bombay to state their opinion as to the best mode of giving effect to the plan; and we now transmit for your information copies of the replies which we have received from those Governments.

3. It will be seen that all three Governments are of opinion that a scholarship of £100 a year is not enough to attract Natives of India to England, and that a single scholarship of £200 a year, assigned to each of the three Presidencies in turn, should be substituted.

4. The point is one entirely for the consideration of the Trustees, to whom you will doubtless communicate a copy of the correspondence.

5. We have since received your Despatch of the 25th April last, No. 3, together with the detailed scheme finally adopted by the Trustees.

6. We have not deemed it expedient to give publicity to the scheme, pending the consideration by the Trustees of the suggestions made by the Governments of Bengal, Madras, and Bombay, in the correspondence herein enclosed. We shall now forward a copy of your present Despatch, and of its enclosure, to each of those Governments for further report, and we shall transmit their replies to you in due course.

From C. GONNE, Esq., Secretary to the Government of Bombay, to the Under Secretary to the Government of India, Simla,—No. 40, dated the 25th June 1867.

I am directed to acknowledge the receipt of your Office Docket No. 947, dated the 3rd instant, with enclosures, relative to the Gilchrist Educational Trust, and in reply to intimate, for submission to His Excellency the Governor General in Council, that the Secretary of State for India had communicated directly with this Government on the two points in question, viz., the number of examination centres to be appointed in this Presidency, and the number of copies of the *London University Calendar* which should be furnished for distribution.

2. I am also desired to forward to you a copy of the reply* of this Government to the Despatch from Her Majesty's Secretary of State on the above subject.

* No. 6, dated 24th July 1867.

To the Right Hon'ble Sir STAFFORD H. NORTHCOTE, Her Majesty's Principal Secretary of State for India, London,—No. 6, dated Bombay Castle, the 24th June 1867.

In reply to your Despatch No. 3, dated the 25th April last, we beg to state that, having consulted the Director of Public Instruction on the points indicated therein, we are of opinion that it would not be advisable to appoint any other examination centre for the Gilchrist Scholarships' competition in this Presidency, besides the town of Bombay.

2. As regards the second point, we consider that one dozen copies of the *London University Calendar* would be quite sufficient for this Presidency, to be distributed to the colleges and institutions likely to send up candidates for the scholarships in question.

From H. L. HARRISON, Esq., Junior Secretary to the Government of Bengal, to the Secretary to the Government of India, Simla,—No. 3241, dated the 25th July 1867.

With reference to the Memorandum from your Office, No. 945, dated 3rd ultimo, and annexures, relative to the detailed scheme finally adopted by the Trustees of the Gilchrist Educational Trust for the establishment of scholarships

for the benefit of Natives of India, I am directed to forward the accompanying copy of a Report* from the Director of Public Instruction on the subject, and to state that the Lieutenant Governor desires to have only one examination centre at present in the Lower Provinces, and will be glad to receive for distribution half a dozen copies of the *Calendar of the University of London.*

* No. 2754, dated 4th July 1867.

From W. S. ATKINSON, Esq., M. A., Director of Public Instruction, to the Secretary to the Government of Bengal,—No. 2754, dated the 4th July 1867.

Refers to the Junior Secretary's letter No. 2812, dated 22nd June 1867.

With reference to the Despatch from Her Majesty's Secretary of State (No. 3, dated 25th April 1867) on the subject of the Gilchrist Scholarships, I have the honor to report that, for the Lower Provinces of Bengal, it will be quite sufficient to name one examination centre, Calcutta,—and to apply for two copies* of the *Calendar of the London University.*

* One for the Bengal Government and one for the Director of Public Instruction.

2. No further information seems to be required from me, but it is right that I should point out that, for some years to come at least, it is exceedingly improbable that any candidates will compete for these scholarships, under the present rules, in this part of India.

3. Latin is not at present taught in any school for Natives, and until proper provision is made for teaching it, and a sufficient time has elapsed to enable the students to master the rudiments of the language, the rule, which requires candidates to pass in it, must practically be prohibitory. I am most anxious to see the study of Latin taken up by the Natives of Bengal, and I some time since submitted a proposal, which is now before Government, to make a commencement in this direction, by providing the means of instruction in it for the undergraduates of the Presidency College; but until this proposal has been sanctioned, and for some years afterwards, it would certainly be desirable that Latin should be made optional for candidates for these scholarships, with Sanscrit as the alternative.

4. I would also further suggest that the value of the scholarships is sufficient to tempt any candidates but the very few who would probably go to England without aid. I should like to see the number of the scholarships halved, and their value doubled, so that each scholar might receive £200 a year, with an advance out of the first year's allowances to defray the cost of passage, or if the cost of passage were paid separately, the allowance might be fixed at £150 a year.

5. Unless some such changes as these are made, it will be hardly necessary for the Trustees to send examination papers to Bengal.

From R. S. ELLIS, Esq., C. B., Acting Chief Secretary to the Government of Fort St. George, to the Secretary to the Government of India, Home Department, Simla,—No. 273, dated the 26th August 1867.

In acknowledging the receipt of Mr. Under Secretary Howell's letter of the 9th instant, No. 3215, regarding the Gilchrist Educational Trust, I am directed to forward the accompanying Proceedings of this Government, on the subject referred to in its Despatch to the Secretary of State, dated 26th July last, No. 4, of which a copy was sent to the Government of India, Simla, on the 5th instant.

Dated 10th July 1867, Nos. 17 and 18.

Proceedings of the Government of Madras, dated the 10th July 1867.

Read the following letter :—

From E. R. POWELL, Esq., Director of Public Instruction, to the Chief Secretary to Government, Fort St. George,—No. 2144, dated Madras, the 21st June 1867.

With reference to Order of Government, No. 196 of the 13th instant, I have the honor to state that, for the present at least, I think it will suffice to make Madras the sole examination centre in this Presidency for the Gilchrist Scholarships. Looking at the subjects of examination, I anticipate that, for some time, any candidates who may come forward will proceed only from schools at the town of Madras.

2. It appears to me that two copies of the *London University Calendar* will answer for this Presidency,—one to be kept permanently at Madras by the Sub-Examiner, and the other to be sent for inspection to any person up-country who may wish to compete for a scholarship.

3. I observe that the style of examination to which the candidates will be subjected is not in harmony with the course of instruction laid down by the University of Madras. I am afraid this will prove a serious obstacle to the successful working of the scheme in this Presidency.

4. If, as it would appear from the note attached to the programme of the examination, candidates are to compete for a scholarship in January 1868, the paper forwarded by Dr. Carpenter should be published at once in the *Fort St. George Gazette.* Even in the case of the competition of January 1869, there will be only just the time allowed for the study of the Latin subject.

5. The days of examination are to be the same at all the centres of examination; this will necessitate a previous correspondence between the Sub-Examiners at the centres.

6. "Social position" is still required as a qualification in a competitor for a scholarship. In my letter No. 232 of the 7th February last, I noticed the difficulty of following the wishes of the Trustees on this point; and I again beg to suggest that they should be asked to give a clear explanation of what they require in the way to social position.

7. Another point on which I urged inquiry was the meaning of the term "Natives of India." I find that this point is settled in Dr. Carpenter's last letter. The settlement is of a character to exclude the great majority of the East Indian community. Having regard, then, to this circumstance, and to the nature of the test, in which a knowledge of Latin forms a part, while Latin is studied by extremely few Natives, I feel satisfied that the scheme of the Gilchrist Trustees, laudable as is the spirit which dictated it, will for some time to come prove almost, if not quite, inoperative in the Madras Presidency.

Order thereon, No. 218.

In this letter the Director of Public Instruction, with reference to the General Order No. 196, dated 13th June 1867, offers the following suggestions :—

1*st.*—That two copies of the *London University Calendar* will at present be sufficient,—one to be kept permanently at Madras, the other to be sent for inspection to persons up-country, who may wish to compete for a scholarship. Mr. Powell does not anticipate that at present other candidates than those from schools at the town of Madras will present themselves.

2*nd.*—That the conditions for the Gilchrist Scholarship should at once be published in the *Fort St. George Gazette.*

3*rd.*—That as the days of examination for the Gilchrist Scholarships are to be the same at all the centres of examination, which at first will be the Presidency towns, there should be previous communication between the Sub-Examiners at the centres.

2. Mr. Powell suggests that the term "social position" should be more clearly explained, and adds that, as under the settlement of the term "Natives of India," East Indians will, in a great majority of cases, be excluded, the scheme of the Gilchrist Trust will, for some time to come, prove almost, if not quite, inoperative in this country.

3. The Governor in Council directs that the conditions of the Gilchrist Scholarship and the programme of examination be published in the *Fort St. George Gazette*, and that the Principal of the Presidency College be appointed Sub-Examiner for the Gilchrist Scholarship.

4. The Director of Public Instruction will communicate with the Directors of Public Instruction for the Bengal and Bombay Presidencies, and ascertain the day fixed in January 1868 for the examination for the Gilchrist Scholarship in those Presidencies, with a view to the same day being selected for the examina-

tion at Madras. The day and place fixed for the examination will hereafter be notified in the *Fort St. George Gazette*, with such instructions as may be necessary to candidates who may propose to compete for the Gilchrist Scholarship.

5. A copy of the letter of the Director of Public Instruction will be forwarded to the Secretary of State, with reference to the observations made by Mr. Powell, on the conditions attached to these scholarships.

(True Extract.)

R. S. ELLIS,

Acting Chief Secretary to Govt.

Fort St. George.

To the Director of Public Instruction.

From the Government of India, to His Excellency the Right Hon'ble the Secretary of State for India,—No. 12, dated the 19th September 1867.

We have received the replies* of the Governments of Fort St. George, Bombay, and Bengal, to the reference made to them on your Despatch No. 3, dated the 25th April 1867, regarding the detailed scheme of the Trustees of the Gilchrist Educational Trust, and we now address you on the subject in continuation of our letter No. 5, dated the 31st May 1867.

* From Madras, No. 273, dated 26th August 1867, and enclosure.
From Bombay, No. 40, dated 25th June 1867, and enclosure.
From Bengal, No. 3241, dated 25th July 1867, and enclosure.

2. The Governments† of Fort St. George and Bombay, we observe, have already addressed you direct, and we therefore do not forward to you the replies we have received from them. **The reply of the Bengal Government is enclosed.**

† Madras, to Secretary of State, No. 4, dated 26th July 1867.
Bombay, to Secretary of State, No. 6, dated 24th June 1867.

3. It will be seen that the three Governments are unanimously of opinion that, for the present at least, there should be but one centre of examination in each Presidency, namely, at the Presidency Towns. The Madras Government ask for two copies of the London University Calendar. The Bombay Government want twelve copies. The Bengal Government require six.

4. The Government of Bombay make no observations on the scheme of the Trustees as communicated in your Despatch of the 25th April.

5. The Madras Government, besides enquiring as to the exact meaning of "social position" as a qualification in a competitor for a Gilchrist Scholarship, consider that difficulty will be experienced in working the scheme of the Trustees, as the examination which the candidates will have to pass is different from the course of instruction laid down by the Local University.

6. Both the Madras and Bengal Governments are of opinion that the scheme will be almost, if not quite inoperative, because Latin, which is one of the subjects of examination, is not studied by Natives generally, and the great majority of East Indians, by whom the language is studied, are excluded from competition by the decision of the Trustees that "of the parents of each candidate, one, at least, shall belong to one of the Native races."

7. In drawing attention to these remarks of the Local Governments, we would suggest, with reference to No. 12 of the conditions prescribed in the scheme, that the Trustees should undertake to send back to India, to his own Presidency, any youth who may forfeit his scholarship, as otherwise he would be left perfectly destitute in a foreign land.

8. We are of opinion that if the Trustees will take these several suggestions into consideration, together with the suggestion communicated in the 3rd paragraph of our Despatch No. 5, dated the 31st May 1867, as regards the value of each scholarship, and will now, with full information before them, modify their scheme accordingly, it will conduce very much to the success of the experiment.

Despatch from H. M.'s Secy. of State for India, to His Excellency the Right Hon'ble the Governor in Council, Bombay, (Educational,) No. 8, dated 16th December 1867.

I have had before me in Council the Despatch from your Excellency in Council, dated the 24th of June last, No. 6, and the telegram from your Government, dated the 22nd ultimo, on the subject of the proposed establishment, by the Trustees of the Gilchrist Educational Trust, of annual scholarships to be held by Natives of India.

2. I communicated the above-mentioned Despatch and telegram, as well as the Despatches noted in the margin from the Governments of India and Madras, to the Trustees, and I forward herewith a copy of the reply addressed by their desire on the 5th instant to this Office.

India, 31st May 1867, No. 5.
„ 19th September, No. 12.
Madras, 26th July 1867, No. 4.
„ 23rd September 1867, No. 6.

3. You will observe that the Trustees feel themselves unable to adopt the suggestion made by the several Governments in India with regard to the substitution of one scholarship annually of £200, for two at £100 each, and that they decline to accept the modifications proposed on other points, with the following exception, namely, as regards the question of race, in which matter they are disposed to modify their scheme "so far as to admit to the competition all persons born in India, except those of pure European descent."

4. You will perceive that the Trustees desire that the first examination should be announced for January 1869.

5. I have to inform your Excellency in Council that, in accordance with a request received from the Trustees, I have decided to grant the sum of £100 for passage to each of the scholars proceeding to this country, and have further determined to allow the same amount for a return passage to such of them as may forfeit their scholarship.

6. The 12 copies of the "London University Calendar" required by your Government will be duly forwarded to you.

From W. B. CARPENTER, Esq., to the Assistant Under Secretary of State for India,—Dated, University of London, 17, Savile Row, W., the 15th December 1867.

I regret that it has not been in my power to send an earlier reply to your communications of the 23rd of August, the 25th of October, and the 26th of November.

2. The first of these communications, with its enclosures, was considered by the Trustees of the Gilchrist Educational Trust at the earliest date at which they could be brought together; but as the opinions expressed therein had reference to the *original* scheme, it was deemed advisable to wait the arrival of the opinions of the Authorities in India in regard to the scheme *finally* adopted by the Trustees.

3. These opinions, contained in your communication of the 25th of October, have also been carefully considered by the Trustees, who, regretting to find them still in disaccordance with their own views, have desired to obtain the advice of gentlemen well acquainted with India, and especially with its Educational Institutions.

4. **The recommendations of the Indian Authorities, which were embodied in your communications of the 23rd of August and the 25th of October,** may be stated as follows:—

1st.—That, instead of *two* annual scholarships of £100 each, there should be *one* annual scholarship of £200.

2nd.—That the award of the scholarships instead of being made through a competitive examination, open to candidates of all the Presidencies by Examiners in this country acting under the direction of the Trustees, should be made by the Authorities of the Presidential Universities in the three Presidencies in rotation; and, further, that Latin should not be one of the subjects of examination.

3rd.—That the admissibility of candidates should be extended beyond the limits proposed by the Trustees, so that "East Indian" youths generally should be eligible for the scholarships.

5. I am now to state the conclusions at which the Trustees have arrived, after fully weighing each of these recommendations :—

1*st*.—The Gilchrist Trustees are directed, by the terms of the founder's Will, to apply and appropriate the funds under their control to the "advancement of education and learning," *not* in British India or in any other quarters *specially*, but "in every part of the world, as far as circumstances may permit." The Trustees, therefore, do not feel authorized, consistently with this obligation, and with educational demands from other quarters, to grant so large an amount as £200 per annum, continued for five years, to any *single* student from India; and they, therefore, decide to abide by their previous offer of *two* scholarships each of £100 per annum, to be continued for five years.

2*nd*.—The Gilchrist Trustees still feel bound to adhere to their original scheme in regard to the award of the scholarships by competitive examinations, and they do not think it advisable to relinquish Latin as one of its subjects.

3*rd*.—As regards the question of race, however, the Gilchrist Trustees are disposed to modify their scheme, in deference to the representations made to them from India, so far as to admit to the competition all persons born in India, except those of pure European descent.

6. The Trustees desire, therefore, that, subject to the modifications just stated, the scheme should be carried out in the form previously adopted; and they earnestly hope that Her Majesty's Government, both here and in India, will give it such encouragement as may be found practicable. In particular, they would represent that, as in several of the communications forwarded from India, the cost of passage to England and of the return to India are dwelt on as serious drawbacks, the advantages of their scheme will be greatly enhanced if the Secretary of State for India should be pleased to announce his readiness to provide for the transit of the Gilchrist scholars in the mode suggested in my letter of August 16th.

7. Should their scheme, after a fair trial, prove inefficacious, the Trustees will be ready to re-consider their decision, and will endeavour, so far as the conditions of their trust may permit, to bring it into harmony with the proved requirements of the case.

8. The Trustees consider that the delay which has attended the promulgation of the scheme, and the uncertainty under which the Authorities in India must still be in regard to the mode in which it is to be carried out, altogether preclude the possibility of bringing it into immediate operation; and they, therefore, desire that the first examination should be announced for January 1869.

GOVERNMENT OF INDIA

FINANCIAL DEPARTMENT.

IMPOSITION OF A TAX ON TOBACCO.

From the Government of India, to the Right Hon'ble the Secretary of State for India—No. 5, dated the 1st February 1868.

SIR,—In continuation of our Separate Revenue Despatch, No. 19, dated 20th September 1867, we have the honor to offer the following remarks on the subject of the imposition of a Tobacco Tax.

2. Some years ago when the state of the finances rendered it necessary to resort to new sources of revenue, a tax on tobacco was, among other things, very much discussed, and two modes of deriving a revenue from this source were suggested, *viz.*, 1*st*, a License Tax on the cultivation of the plant, and, 2*nd*, a system of licenses on the cultivator and on the wholesale and retail vendor of tobacco.

3. Two other plans were mentioned only to be rejected, *viz.*, 1*st*, the suppression of the cultivation throughout India, and the imposition of an import duty, and, 2*nd*, the establishment of a monopoly of the cultivation and manufacture of tobacco similar to that now applied to opium.

4. The several plans of licensing the cultivators and licensing the sellers of tobacco have been carefully reviewed in an able paper* drawn up by Mr. John Strachey by the desire of the Governor General in 1865. The arguments against either plan are clearly stated in the paper referred to, and they appear to us to be conclusive.

* Copy of which is enclosed.

5. The tax on the cultivation of this plant was advocated by the then Lieutenant Governor of Bengal, chiefly on the grounds that the assessment would be easily made, that it involved no interference with the process of cultivation or manufacture, and that the duty would ultimately fall, like every other excise tax, on the consumer.

6. To this proposal an objection was raised *in limine* by many of the officers, that it would be an infringement of the conditions on which the settlement of the land revenue had been made, and the Governments of Madras and Bombay, North-Western Provinces, and Punjab concurred in this view. But without going the length of saying that the adoption of the proposed plan would be a positive breach of faith, it can hardly be denied that a tax on the cultivation of a particular crop is a tax upon the land. It is no answer that the tax will ultimately fall upon the consumer. Taxes on raw produce which it is admitted are paid by the consumer have nevertheless been condemned in England. The hop-duties have been given up, and the malt tax would be repealed if it were not for the large amount of revenue it yields. But if taxes on raw produce are objectionable, duties levied on the cultivation of the crop must be far more so. A tax on raw produce does not attach until the crop is realized; but a tax on cultivation is paid even though the crop may wholly or partially fail. It may be replied that this can be remedied by a remission of the duty, but a system of remissions would be simply a premium on fraud on the one hand, and on oppression on the other. Sir J. P. Grant himself adverted to the probability of the cultivation being seriously diminished by the tax, and this evil he proposed to provide against by conferring on the Collectors a discretionary power to purchase the crop at a fixed price, including the amount of duty. Such an expedient as this, however, would not only be tantamount to a remission of the tax in every district where it was resorted to, but the Government would probably have to dispose of the commodity at a loss, since the cultivator would never elect to sell to the Government when the market was favorable.

7. It is easy to demonstrate by reasoning that a tax on produce falls on the consumer, but that this is not, in fact, universally true even in England is admitted. Sir H. Harington in his Minute of November 2nd, 1859, has shown that a tax on the cultivation of tobacco would fall in the first place on the poorest class of agriculturists, that the attempt on their part to add the duty to the price of the article would be resisted by the money-lenders, who had made advances on the crop, and that thus the cultivator himself would have to pay the tax in addition to his rent.

8. Another consideration urged by Mr. Strachey is the difficulty which would be found in the prevention of smuggling free tobacco from Native States.

9. A preventive service, however, would undeniably increase the cost of collection; but a preventive service would be necessary to protect the revenue; for if the taxed grower were to be subjected to the competition of the smuggled article, it is obvious that the cultivation in British territory must cease.

10. For these reasons the idea of raising a revenue from taxing the cultivation of tobacco may be discarded as impracticable.

11. The project of limiting the license duty to the sellers of tobacco has not found much favor. In the Central Provinces the Acting Chief Commissioner, who was in favor of the experiment, estimated the produce of wholesale and retail licenses at no more than half a lakh, and Sir J. P. Grant, who recommended the tax on cultivators as the best practicable mode of dealing with the subject, declared his conviction that "no licensing system would afford an amount of revenue from tobacco which will be more in itself than one small item of a miscellaneous heading." We may accept this opinion from an Administrator so experienced as the late Lieutenant Governor of Bengal as final.

12. The objection against this form of taxation is founded in the habits of the people. Tobacco is cultivated in small patches, and, under a system of

licensed sale, would be consumed by the growers and their neighbours without finding its way into the hands of the licensed vendors.

13. Mr. Strachey sums up the reasons against a tax on tobacco in any shape with an argument of overwhelming weight. He says—"tobacco, throughout the greater part of India, is consumed by all classes of the community. It is looked upon almost as a necessary of life rather than as a luxury by the mass of the population. Whatever means were adopted for raising a revenue from tobacco, the tax would only be largely productive, if it fell ultimately upon all classes, and to be really profitable, it must be mainly paid by the poor, who form the great mass of the community. It would be paid by the same classes which now pay the salt tax. This seems to be a fatal objection to any tax upon tobacco. If it be considered that the poorer classes ought to bear a larger share of taxation, this object can more easily and economically be gained, and with far less vexation to the people, by increasing the existing tax upon salt than by imposing a new tax upon tobacco."

14. In accordance with these views, it is not our intention to propose a tobacco tax in any form; but if the exigencies of the public service require a considerable addition to the revenues, such addition might be provided by a moderate increase of the salt duties in the Presidencies of Madras and Bombay, accompanied by taxation which should not affect the bulk of the population.

Memorandum regarding the Imposition of a Tax on Tobacco.

Among all the propositions that have been made for imposing new taxes, there is no one that has been more frequently discussed than that of imposing a duty upon tobacco.

2. On the 21st March 1859, the Government of India invited all the local Governments to take this subject into consideration. It was stated that four methods of raising a revenue from tobacco had been suggested:—

1*st*.—The suppression of the cultivation throughout India, and the imposition of an import duty.

2*nd*.—The establishment of a monopoly of the cultivation and manufacture of tobacco similar to that now applied to opium.

3*rd*.—The imposition of licenses on all wholesale and retail dealers in the manufactured article.

4*th*.—The imposition of a license duty on the cultivation of the plant.

These four methods are the only ones that have ever been proposed, and they will be separately noticed.

3. The first method—that of the suppression of the cultivation throughout India and the imposition of an import duty—is so evidently impracticable, that it deserves no consideration whatever.

The second method—that of establishing a great Government monopoly—might, in all probability, be successful in raising a large amount of revenue. But it has found almost no supporters, and it must be admitted to be impracticable. The time for establishing new monopolies of this kind has gone by, and it has been felt by every one to be so evident that no project of the kind would ever be seriously entertained by an English Government, that its discussion must be looked upon as useless.

The third method—that of levying a special license duty on the sale of tobacco—has been discussed in every part of India, and it is that which at one time was thought the most advisable by the Government of India. In June 1860, clauses were inserted in the License Bill which was then pending before the Legislative Council, requiring all dealers in tobacco to take out licenses in the manner directed in the Schedule annexed to the Bill. No definite scheme, however, was prepared, nor did the provisions in the Bill show how the licenses were to be imposed. On the 20th June 1860, the local Governments were addressed by the Government of India, and it was stated that "this mode of raising a revenue from tobacco had been adopted in preference to any of the other plans which had been discussed, as being at once the least objectionable, and the most simple in its collection." The opinions of the local Governments were asked as to the best mode of imposing this license duty, and as to the rates which should be fixed.

4. The replies of the local Governments to this inquiry were not encouraging, and there was a general concurrence of opinion that under no system of licenses which could be devised would it be possible to raise a large amount of revenue. This conclusion appears to be certainly correct, unless, indeed, the system were to be accompanied with the establishment of a complete control over the cultivation of the plant. Such a control would be so difficult to carry out, and would be open to such serious objections, that even in the interest of the cultivators themselves, it would perhaps be a lesser evil to levy the tax from them at once by a duty on the cultivation, leaving them free to dispose of the raw produce as they pleased. Tobacco is, or may be, cultivated in almost every part of the country. If the cultivation be

left free, there would be, under the licensing system, no dealers except in towns. The cultivators would grow tobacco for themselves and for their neighbours, and it would practically be impossible to carry out the provisions of a law which should oblige them to sell to licensed dealers only. If the rates for licenses were low, the tax would produce little. If they were high, the tax, even in the towns, would be so easily evaded, that no considerable revenue could be derived from it, unless a preventive system of the strictest and most oppressive character were maintained. The Lieutenant Governor of Bengal, Sir J. P. Grant, declared his conviction "that no licensing system would afford an amount of revenue from tobacco, which will be more in itself than one small item of a miscellaneous heading."* The result of the discussion of the question was that the Government of India abandoned the idea of imposing licenses on dealers in tobacco, and admitted that no sufficient amount of revenue could be raised under such a system.†

* Secretary to Government of Bengal, to Secretary to Government of India, Financial Department, No. 117, dated 4th May 1860.

† Secretary to Government of India, Financial Department, to Secretary to Government of Bengal, No. 5673, dated 17th May 1861.

5. The only other method of raising a revenue from tobacco is the fourth method noticed above—that of imposing a duty, at a certain fixed rate, upon the actual cultivation of the plant, according to the area under cultivation. It was this plan which the Government of India was disposed, when the subject was first mooted, to consider the least objectionable, and this opinion was stated in the letter to the local Government of the 21st March 1859, which has been noticed above.

The chief supporter of this proposal was the Lieutenant Governor of Bengal, Sir J. P. Grant. He stated his opinion as follows:—"The advantages of this plan seem to the Lieutenant Governor decisive. * * The plant is one which cannot, when growing, escape observation. A license for cultivation involves no interference either with the process of cultivation or with that of manufacture. Tobacco is the crop of a rich ryot. The cultivator will soon perceive that the incidence of the tax is not on himself who grows the plant, but on the consumer who pays for it. It will be the interest of the licensed grower to prevent unlicensed cultivation; and as in the case of the licensed cultivation of opium it is not found by experience that the law is, in any degree, evaded by unlicensed cultivation, so there is no reason to anticipate, under similar legal provisions, any unlicensed cultivation of tobacco. The only danger to which the Lieutenant Governor thinks this mode of levying the tax is liable, is that of a short supply of tobacco during the first year of the tax, before the cultivators shall have become assured that they will be repaid the cost of a license by the increased price of their crop. It may happen that in some great tobacco districts, a considerable number of ryots who usually cultivate this crop, alarmed at the demand for a license, may throw up a larger area of tobacco cultivation. The Lieutenant Governor regards this as a possible contingency which must be provided against. A dearth of tobacco so great as to raise the price by very much more than the duty, would be a great evil. The Lieutenant Governor proposes to guard against this contingency at the outset, by directing the Collectors of all great tobacco-growing districts to watch the effect of the imposition of the license tax; and by authorizing them, if they find that a large quantity of tobacco land is likely to be thrown out of cultivation, to agree to purchase the produce at a fixed price higher than the existing price by the estimated amount of the tax, if the cultivator shall choose to sell it to him at that price; whilst, nevertheless, the cultivator shall be at liberty to sell his produce in the market if he shall prefer to do so when the time comes. A short crop of what is to most Natives their chief luxury, caused by a Government measure, could not fail to lead to unpleasant consequences, and must, by all means, be avoided."‡

‡ Secretary to Government of Bengal, to Secretary to Government of India, Financial Department, No. 117, dated 4th May 1861.

6. The objection was made by many officers that the adoption of this plan would be an infringement of the conditions under which the settlement of the land revenue had been made, and that no such fresh tax could, without breach of faith, be enforced upon land under tobacco cultivation. This view was supported by the Governments of Madras, Bombay, the North-Western Provinces, and the Punjab. Sir J. P. Grant, Lieutenant Governor of Bengal, denied, however, that this objection had any weight. He said—"the license duty on tobacco is no land tax, and no tax whatsoever upon the cultivator or landowner. I think it is demonstrable that such a tax will fall exclusively upon the consumer, exactly as every excise tax falls; for example, exactly as the tax on rum and other spirits, on ganja, and on abkaree opium, falls on the consumer of those articles exclusively, and in no way affects the cultivator of the sugar-cane, gram, or plants, from which those taxed commodities are made. * * I believe that the late lamented Mr. Wilson, in supporting my argument against the objection which some felt to a license duty, on the ground of an imagined infraction of the settlement of the land tax, maintained what is substantially this view."§

§ Minutes by the Lieutenant Governor of Bengal, dated 10th August 1861.

7. The result of the whole discussion was, that the Government of India determined to abandon altogether the idea of raising a revenue from tobacco by Imperial legislation. This conclusion was communicated to the local Governments on the 16th March 1861, and it was stated that "it is apparent from the reports received from different Governments, relative to the proposed tobacco license tax, that no large amount can be realized from this source by any scheme of Imperial taxation." At that time it was thought the Imperial revenues might be relieved to a considerable extent by establishing a system of local taxation for local purposes, and tobacco was named by the Government of India as

one of the sources from which a considerable revenue might be derived by the local Governments if they were left to carry out their own system.* In accordance with this view, the Lieutenant Governor of Bengal submitted, on the 22nd July 1861, the draft of a Bill to provide for the imposition of a tax on the cultivation of tobacco in the districts subordinate to the Government of Bengal. The Bill applied also to the cultivation of paun, the same system being considered equally appropriate in this case. The proceeds of these taxes were to be expended on public works within the Provinces under the administration of the Government of Bengal. The Bill was brought into the Legislative Council, but it was not pressed by the Government. No record has been found of the reasons which led to the final abandonment of the Bill, but Sir J. P. Grant ceased, soon after its introduction, to be Lieutenant Governor, and it is believed that his successor, Mr. Beadon, was not inclined to proceed with it. It appears from a letter No. 83, dated the 29th April 1862, from the Board of Revenue to the Government of Bengal, that the Board had at that time come to the conclusion that the project ought to be dropped, and it is stated that "Mr. Young, shortly before leaving the Board, recorded his opinion that the strong feeling which, contrary to expectation, had manifested itself against the form of taxation decided on by Government, *viz.*, that of licensing the cultivation, showed that it was calculated to alarm and dissatisfy the people more, probably, than any other form in which it could be imposed."

* Letter of 16th March 1867, to local Governments.

8. There can be little doubt that the determination of the Government to abandon the idea of levying a tax upon tobacco was the only one which could reasonably be arrived at. Tobacco has seemed at first sight a very promising subject of taxation to almost every one who has thought upon the subject, but almost every one has given up the scheme upon full consideration of the difficulties which surround it. If tobacco be taxed at all, there can apparently be no question that the only plan by which any large revenue could be raised—independently of the plan of creating a great Government monopoly, which has been rejected as impracticable—would be the imposition of a duty upon the cultivation of the plant in the manner proposed by Sir J. P. Grant. The objections, however, to such a measure are evidently very great. Even if it were true that the tax would be felt only as an addition to the cost of production, and that it would ultimately fall altogether upon the consumer, it would be levied from the producer in advance in the most inconvenient manner and at the most inconvenient time. It cannot, however, be admitted that the tax would in fact fall upon the consumer alone. "In the Upper Provinces," remarks Mr. Harington in his Minute dated 2nd November 1859, "and the same appears to be the case in other parts of India, the cultivation is carried on in exceedingly small quantities, scattered all over the country. * * * A tax on tobacco, by means of licensing the cultivation of the plant, having to be paid by the cultivator, would fall, in the first instance, on the poorest and most indigent classes; and although it may be very true that, in selling the produce, the actual cultivators would be at liberty to add the amount of the duty to the price, and thus eventually to throw the impost upon the consumer, by whom it should be paid, it must be remembered that they do not sell directly to the consumer, and that, being generally at the mercy of the money-lenders, with whose money they carry on their cultivation, and who are very frequently the purchasers or assignees of the crop, the attempt to add the amount of the duty to the price would be strongly resisted, the money-lender fearing a diminution of his own profits. The result in the great majority of cases would, I feel assured, be that the burden would have to be borne by the cultivator, and become practically so much addition to the rent paid by him; and looking to the impoverished condition generally of this very large class of our Native subjects, I cannot but consider this as a very serious objection to the levying of a tax upon tobacco by the method under consideration."

It must also be remembered that the introduction into the market of tobacco from foreign Native States or by other methods of smuggling could certainly not always be entirely prevented. In many parts of India such prevention would be a matter of the greatest difficulty. To whatever extent tobacco that had not paid duty might enter into general consumption, the tax would, to a corresponding extent, fall upon the cultivator, and would be irrecoverable from the consumer. The same thing would happen whenever any accident of season or other cause should lead to the total or partial loss of the crop upon which the duty had been paid in advance, for it would be impossible in practice to make refunds of the duty on such grounds. Every cultivator upon whom any portion of the tax might fall, would have just cause for complaining, not only that a special tax of an oppressive nature had been imposed upon him, but that the conditions had been infringed under which the settlement of the land revenue had been made.

There is another very serious objection to a tobacco tax in any shape, which has been noticed in the Minute by Mr. Harington quoted above. Tobacco throughout the greater part of India, is consumed by all classes of the community. It is looked upon almost as a necessary of life, rather than as a luxury, by the mass of the population. Whatever means were adopted for raising a revenue from tobacco, the tax would only be largely productive if it fell ultimately upon all classes; and to be really profitable, it must be mainly paid by the poor, who form the great mass of the community. It would be paid by the same classes which now pay the salt tax. This seems to be a fatal objection to any tax upon tobacco. If it be considered that the poorer classes ought to bear a larger share of taxation, this object can be more easily and economically gained, and with far less vexation to the people, by increasing the existing tax upon salt, than by imposing a new tax upon tobacco.

SIMLA,
21*st October* 1865.

JOHN STRACHEY.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 4, *Hastings Street, Calcutta.*

No. 9 of 1868.

The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 29, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 21st February 1868, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 7 OF 1868.

A Bill to provide for the collection of fees by means of stamps in the High Courts at the Presidency Towns.

Preamble. WHEREAS it is expedient to amend the law relating to the collection of fees in the High Courts of Judicature at Fort William in Bengal, Madras and Bombay; It is hereby enacted as follows:—

Short title. 1. This Act may be called "The High Court Fees' Act, 1868."

Repeal of Act XX of 1862, sections 1, 3 and 4. 2. Sections one, three and four of Act No. XX of 1862 *(to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain sections of Act VIII of* 1859 *in the said High Court)* are hereby repealed.

Fees to be collected by stamps. 3. All fees for the time being chargeable in the High Courts of Judicature at Fort William in Bengal, Madras and Bombay, and their several offices, shall be collected by stamps from such date, in the said High Court of Judicature at Fort William, as the Governor General of India in Council shall notify in the *Gazette of India*, and from such date, in each of the said other High Courts, as the Local Government shall notify in the local official *Gazette*.

Stamps to be impressed or adhesive. 4. All or any stamps to be used under this Act shall be impressed or adhesive as the Local Government may from time to time direct.

General rules to be made by Local Government. 5. The Local Government, with the concurrence of the Chief Justice of the High Court, may, from time to time, make rules for regulating the use of stamps under this Act, and particularly for prescribing the application thereof to documents from time to time in use or required to be used for the purpose of such stamps, and for insuring the proper cancellation of adhesive stamps, and keeping accounts of all stamps used in the High Court under this Act.

Documents not properly stamped to be invalid. 6. No document which ought to bear a stamp under this Act shall be of any validity unless and until it is properly stamped; but if any such document is, through mistake or inadvertence, received, filed or used, without being properly stamped, a Judge of the High Court may, if he thinks fit, order that the same be stamped as in such order may be directed, and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Saving of fees allowed to sheriff, &c. 7. Nothing in this Act shall apply to the fees allowed to the sheriff, attorneys, or any clerk or officer of the High Court, who shall be paid by fees instead of by a fixed salary, or to the fees, if any, which such sheriff, attorneys, clerk or officer shall be allowed to receive in addition to any fixed salary.

Procedure in case of difference as to necessity of imposing a stamp. 8. If any difference arise between the officer whose duty it is to see that any stamp is affixed under this Act and any suitor or attorney, as to the necessity of imposing a stamp or the amount thereof, the question shall be referred to the Taxing Officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of the High Court.

Amendment of stamped instrument. 9. Where a stamped instrument is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

10. The Local Government may by notification in the official *Gazette* extend the provisions of sections three, four, five, six, eight and nine, *mutatis mutandis*, to the several Courts of Small Causes established in the towns of Calcutta, Madras and Bombay.

Power to extend Act to Presidency Towns' Small Cause Courts.

STATEMENT OF OBJECTS AND REASONS.

On the establishment of the High Courts of Judicature, it was enacted by Act XX of 1862 that Court fees and not stamp-duties should be chargeable in respect of proceedings in, and business coming before, the said Courts in the exercise of their ordinary original jurisdiction, and on appeal from their ordinary original civil jurisdiction. The system of collecting fees in money has been found practically inconvenient, as it involves much uncertainty and delay in their realization, and, further, entails the necessity of keeping complicated accounts and subjecting them to audit and examination.

It is believed that this inconvenience will be obviated by the substitution of stamps for payments of fees in money; and the present Bill, which is modelled on the statute 28 Vic., c. 45, is intended to effect this substitution. The proposed change has of late years been generally adopted in England, and is no less suited to the High Courts of this country.

The stamp system, moreover, commends itself for adoption in those Courts, not merely as following the English practice, but as being in general harmony with that prevailing in all Courts of justice established beyond the precincts of the presidency towns.

Power is given to the Local Governments to extend the principal provisions of the Bill to the Presidency Courts of Small Causes.

F. R. COCKERELL.

The 7th February 1868.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th February 1868, and is hereby promulgated for general information:—

ACT No. IV of 1868.

An Act to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency.

Preamble.

WHEREAS the villages mentioned in the schedule to this Act have, by virtue of the enactments hereinafter specified, been brought under the operation of the Regulations and Acts in force in the Presidency of Bombay: And whereas it is expedient to exempt such villages from the operation of the Regulations and Acts aforesaid; It is hereby enacted as follows:—

Repeal of enactments.

1. So much of Regulation XXIX of 1827 of the Bombay Code, and of Act No. VI of 1842 of the Governor General of India in Council, and of Act No. III of 1863 of the Governor of Bombay in Council, as relates to the said villages, is hereby repealed.

SCHEDULE.

Name of Village.	District.	Law by which each Village was brought under the Regulations and Acts of the Presidency of Bombay.
1. The Punt Sucheo's Village of Aptee, Turuf Hirdus, Mawul ...	Poona...	Bombay Regulation XXIX of 1827.
2, 3, 4. The Punt Sucheo's Villages of Watar, Bhambourdy, and Goonund in that part of the Turufs of Neer Thurree and Seerwul which lies north of the Neera River ...		
5. The Duffay's Village of Moochundee in Pergunna Jutt ...	Belgaum ..	Act VI of 1842.
6. The Sangleekur's Village of Dorlee in Kuryat Sawurday...	Sattara..	Bombay Act III of 1863.
7. The Sangleekur's Village of Borgaum in Kuryat Digraj ...		
8. The Meerujkur's Village of Dooput Borgaum in Kuryat Doodgaum ...		
9. The Village of Sungum Mahoolee, Turuf Wundun, belonging to the Punt Prithinidhee ...		
10. The Village of Kinhee, Summut Koreygam, belonging to the Punt Prithinidhee..		

WHITLEY STOKES,

Asst. Secy. to the Govt. of India, Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 25th February 1868.

No. 961.

Mr. A. T. Maclean, of the Bengal Civil Service, has been granted by the Right Hon'ble the Secretary of State an extension of leave for six months, on medical certificate.

No. 962.

The Governor General in Council is pleased to grant the usual preparatory leave to Lieutenant Colonel B. Ford, Superintendent of Port Blair, to enable him to obtain leave of absence to Europe on medical certificate.

No. 966.

The Governor General in Council is pleased to re-attach to the North-Western Provinces, the Punjab, and Oude, Mr. P. S. Melvill, of the Civil Service, who returned from furlough on the 11th instant.

The 27th February 1868.

No. 1000.

Surgeon J. P. Nash, M. D., of the 15th Regiment, Madras Native Infantry, to be Civil Surgeon of Merkara without prejudice to his Military duties, with effect from the 13th of November 1866.

No. 1008.

Referring to the Notifications of this Department noted in the margin, it is hereby notified that the under-mentioned Junior Civil Servants reported their arrival in India on the dates specified opposite to their respective names, *viz.*:—

No. 528, dated	22nd November	1867.
„ 950, „	6th December	„
„ 998, „	6th „	„
„ 1011, „	6th „	„
„ 1062, „	9th „	„
„ 1092, „	9th „	„
„ 166, „	11th January	1868.

Mr. Lindsay Neill	...	31st Oct. 1867.
„ J. A. Marcell	...	29th Dec. 1867.
„ A. Forbes.		4th Dec. 1867.
„ T. D. Beighton.		
„ H. Luttman Johnson.		
„ R. M. Waller.		
„ A. W. Cochran.		
„ W. B. Power.		
„ P. Nolan.		
„ J. C. Versey.		
„ J. E. B. Jeffery.		
„ C. H. Vowell.		
„ J. S. Mackintosh.		
„ C. J. Lyall.		
„ J. D. La Touche.		
„ H. F. Evans.		
„ W. C. Benett.		
„ H. H. Morris.		
„ Edmund White.		

The 28th February 1868.

No. 1029.

Mr. R. M. Towers, B. C. S., having obtained a Certificate of High Proficiency in Bengalli, has been presented with the authorized donation of Rs. 1,000.

Messrs. A. W. Stogdon, B. C. S., and E. O'Brien, B. C. S., having obtained Certificates of High Proficiency in Oordoo have each been presented with the authorized donation of Rs. 1,000.

Judicial.

The 24th February 1868.

No. 337.

The Governor General in Council is pleased to appoint the Assistant Commissioner at Thayet Myo, for the time being, to be ex-Officio Assistant Cantonment Magistrate of Thayet Myo; and to invest him with powers to try breaches of any Rule or Regulation made for the Cantonment of Thayet Myo, under Section 17 of Act XXII of 1864.

The 28th February 1868.

No. 377.

PUBLIC WORKS DEPARTMENT.

Railway.

No. 6 R.

The general Rules and Regulations for the conduct of the Officers and Servants of the East Indian Railway Company which were published in the *Gazette of India* of the 26th October 1867 have been authorized for adoption also on the Punjab and Delhi Railways.

Ecclesiastical.

The 28th February 1868.

No. 103.

The Reverend C. D. Hamilton, B. A., Senior Chaplain at Mhow, has obtained twenty days' leave from the date on which he may avail himself of it, preparatory to retiring from the service.

E. C. BAYLEY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Judicial.

Fort William, the 25th February 1868.

No. 63.

Captain A. G. Mayne, Officiating Cantonment Magistrate of Morar, is invested with the powers of a Magistrate under Section 23 of Act XXV of 1861.

Military.

The 25th February 1868.

No. 53.

APPOINTMENTS.—The following appointments in the 1st Regiment Central India Horse are sanctioned by the Governor General in Council:—

Captain J. Miller, 3rd Squadron Officer, to officiate as 2nd Squadron Officer.

Lieutenant A. J. Bannerman, Adjutant, to officiate as 3rd Squadron Officer, in addition to his own duties.

The 26th February 1868.

No. 55.

Lieutenant A. H. S. Neill, of Her Majesty's 103rd Fusiliers, to act as 2nd Squadron Subaltern, 2nd Regiment, Central India Horse, on probation

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Political.

The 27th February 1868.

No. 208.

His Excellency the Viceroy and Governor General in Council is pleased to recognise Mr. Charles H. Bailey as Acting Vice-Consul General for the United States of America for the port of Calcutta during the temporary absence of Mr. J. W. Linzee.

General.

The 25th February 1868.

No. 364.

Lieutenant M. C. Poole, Acting Assistant Commissioner, 3rd grade, in British Burmah, is brought on the permanent strength of the Commission in that grade, with effect from the 18th ultimo.

No. 366.

Mr. DeCourcy Ireland, Assistant Commissioner, British Burmah, embarked for Europe on board the Peninsula and Oriental Company's Steamer *Candia*, which vessel was left by the Pilot at sea on the 10th instant.

No. 367.

LEAVE.—Colonel D. Brown, Commissioner of the Tenasserim Division, is granted one month's preparatory leave to proceed to Calcutta for the purpose of appearing before the Medical Board.

No. 369.

LEAVE.—Moonshee Nund Kishore, Extra Assistant Commissioner, Lucknow, is granted privilege leave of absence for two months.

The 25th February 1868.

No. 376.

Captain J. G. Bell, Deputy Commissioner, Oomrawuttee, Hyderabad Assigned Districts, is granted two months' privilege leave of absence from the 15th April next.

No. 378.

Mr. J. W. Quinton, Deputy Commissioner of Fyzabad in Oudh, is granted privilege leave of absence for two months.

No. 380.

Surgeon J. Houston, M. D., in medical charge of the Ashtagram Division, Mysore, is granted one month's leave preparatory to applying for further leave to Europe on medical certificate.

Telegraph.

The 25th February 1868.

No. 194.

The services of Lieutenant W. Shepherd, Assistant Superintendent, Telegraph Department, are replaced at the disposal of the Public Works Department at his own request.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th February 1868.

No. 1182.

The Governor General in Council deems it requisite for the public service that the Mail Steam Packet of the Peninsular and Oriental Steam Navigation Company, which is now timed to leave Bombay for Suez at 10 A. M. every Saturday, be detained until 5 P. M. of that day. His Excellency in Council is accordingly pleased to order that this amendment, in the hour of the departure of the weekly mail from Bombay, be henceforward observed until further notice.

The 25th February 1868.

No. 1192.

The following Agreement between the Secretary of State and the Bank of Bengal, for the conduct of the business of the Government Treasury at the Branch Bank established at Hyderabad in the Deccan, is published for general information :—

THE BANK OF BENGAL.

AGREEMENT between the Secretary of State for India in Council and the Bank of Bengal for establishing a Branch Bank at Hyderabad in the Deccan.

DATED 19TH FEBRUARY 1868.

MEMORANDUM OF AGREEMENT made the nineteenth day of February in the year of our Lord one thousand eight hundred and sixty-eight between the Secretary of State for India in Council of the one part and the Bank of Bengal of the other part: WHEREAS by a General Agreement bearing date the fourteenth day of April one thousand eight hundred and sixty-six and made between the parties hereto certain terms were agreed to having for their object amongst others the management by the said Bank of the Government business and agency which might thereafter be transferred to or undertaken by them at Branch Banks which they might afterwards establish at towns or places other than Calcutta. AND WHEREAS the Bank of Bengal have established a Branch Bank at amongst other places Hyderabad in the Deccan and the Governor General in Council has offered to the said Bank (who have accepted the same) the business of Bankers to the Government of India for the Government Treasury at Hyderabad and the terms on which such business shall be performed have been settled and arranged between the Governor General in Council (acting in the premises on behalf of the said Secretary of State) and the Directors of the said Bank of Bengal. NOW THESE PRESENTS WITNESS that for the purpose of carrying out the said arrangement and in consideration of the payments and covenants hereinafter respectively mentioned and contained and by and on the part of the parties to these Presents respectively to be paid and performed each of them the said Secretary of State in Council and the said Bank of Bengal doth and do hereby for himself and themselves and his and their respective successors covenant and agree with the other of them and their and his respective successors in manner following that is to say :—

1st.—THAT the Bank of Bengal shall and will from and after the time when and during the term for which this Agreement shall come and continue in operation as hereinafter provided keep up a Branch Bank at Hyderabad aforesaid and provide suitable Offices and Buildings in a situation as near to the Residency and Treasury Offices and other Public Offices of the Government of India at Hyderabad as conveniently may be.

2nd.—THAT from and after the day to be appointed by notification as hereinafter mentioned the business of receiving and paying money on behalf of the Supreme Government of India respectively heretofore transacted at the Government Treasury at Hyderabad shall be carried on and transacted by the Branch Bank so established and to be kept up by the Bank of Bengal at Hyderabad as aforesaid subject to the provisions of this Agreement and to such orders and directions with regard to receipts and payments as may from time to time be given to the said Branch Bank or to the Bank of Bengal by the Governor General in Council or the Resident at Hyderabad or any of the Officers of the Government of India authorized in that behalf and for the purpose aforesaid such account or accounts shall be opened in their Books by the said Branch Bank with the Government of India and the Resident at Hyderabad as the Government of India shall from time to time direct.

3rd.—THAT from and after the day so to be appointed by notification as aforesaid the cash balance then in the Government Treasury at Hyderabad in the Deccan shall be deposited with the Branch Bank at Hyderabad aforesaid who shall also thereafter receive and hold for the said Government of India and subject to the orders of the said Government all monies and balances which but for these Presents would have been received or held by the Treasury Department at Hyderabad aforesaid and the said Branch Bank at Hyderabad aforesaid shall transact all such business for the Government of India and the Resident for the time being at Hyderabad aforesaid respectively regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by Bankers for their customers or shall be *bonâ fide* required for the exigence of the Government and for all Departments of the Public Service in the Hyderabad Assigned Districts and also all such business regarding receipt collection payment and remittance of money and securities for and on behalf of Officers in the different Government Departments as has hitherto been usually transacted by the Government Officer in charge of the Government Treasury at Hyderabad aforesaid and shall and will transact all such last mentioned business in such manner in respect both of Government and individual Officers of Government as may be from time to time required by the Orders for the time being of the Government of India after due Notice thereof given to the said Branch Bank.

4th.—THAT the said Bank shall not nor shall the Agent or person for the time being in charge of the said Branch Bank at Hyderabad directly or indirectly make any advances of money or monies worth on mortgage or security of lands or villages or immoveable property of any description or of jewels or jewellery or effects of a like description or on any other securities than are hereinafter specified and allowed to or for the Government of the Nizam or Soobadar of the Deccan or any of the relatives of the Nizam or the Ministers or Officers for the time being of or Chiefs of any class whatever within the Nizam's Government. But that all loans and advances to the Nizam's Government or persons comprised in any or either of the classes before specified shall be restricted and confined exclusively to loans or securities of the Government of India or Railway Shares or Stock the interest of which is guaranteed wholly or partially by the Government of India.

5th.—THAT the Deputy Accountant General for the time being at Hyderabad shall have the power with the sanction and authority of the Resident to inspect the Books and Accounts of the said Branch Bank at Hyderabad at all reasonable times and after giving reasonable notice of his intention so to do and to report from time to time through the Resident to the said Secretary of State or the Government of India concerning the observance and performance by the said Bank of the 4th Condition or Clause of this Agreement.

6th.—THAT from and after the day appointed in the notification aforesaid the said Secretary of State in Council shall pay to the said Branch Bank the actual costs and expenses of packing and remitting specie under the preceding clause and for which costs and expenses Contingent Bills shall from time to time be submitted to the Accountant General for the time being of the Hyderabad Assigned Districts and be passed by him on approval.

7th.—THAT by way of remuneration the said Branch Bank shall be at liberty to use and employ for its own benefit and profit all cash balances and monies placed at its disposal and received as aforesaid subject to the provisions of the Charter Act of the Bank of Bengal or any future Act relating to the said Bank and also subject to the provision of the said Agreement bearing date the fourteenth day of April one thousand eight hundred and sixty-six and made between the parties hereto and to appropriate the profit arising from such employment without being charged with any interest in account. But the safe custody of the unemployed Government cash balance from time to time in the hands of the Branch Bank at Hyderabad aforesaid

so long as the same shall remain uninvested shall be at the exclusive risk of Government in case of loss from war disturbance or unavoidable cause.

8th.—That all Returns furnished by the said Branch Bank to the Head Office of the Bank of Bengal as also all Official Reports of the Bank's Inspector on the said Branch shall at all times be accessible to the Auditor appointed by the Government of India under Clause fifth of the General Agreement with the Bank of Bengal hereinbefore mentioned and in part recited and it shall also be in the power of the Government of India at any time and as often as they may think fit to cause the accuracy of the Government balance in cash or securities to be inspected and verified by any Officer duly authorized for that purpose but not otherwise to interfere with the ordinary Banking operations carried on at the said Branch and the report of such as to require on the part of the said Bank an explanation shall first be laid before the Directors of the Bank of Bengal to enable them to furnish an explanation or further information touching any of the matters referred to in the report and such report together with the explanation shall then be submitted to the Governor General in Council whose order decision or finding on such report shall be binding and conclusive on the said Branch Bank and the Bank of Bengal respectively.

9th.—That the whole responsibility for any loss or damage which may result from or arise in respect of any error or mistake committed by the said Branch Bank or by any of its Officers or Agents in conducting the Government Banking business at Hyderabad aforesaid shall as between the Secretary of State for India in Council and the said Bank of Bengal rest solely and entirely with and shall be borne by the said Bank of Bengal who shall have no claim upon the said Secretary of State in Council for compensation or indemnity for or in respect of any such loss or damage.

10th.—That this Agreement and the powers and authorities herein contained and the covenants hereby entered into shall come into operation from and after a day to be fixed by the Governor General in Council by notification in that behalf which shall be published in the *Gazette of India* within one calendar month from the date hereof and shall continue in operation down to and inclusive of the first day of March one thousand eight hundred and seventy-four and after that date this Agreement and the powers authorities and covenants herein contained may by notice in writing from the Governor General in Council to the Directors of the Bank of Bengal for the time being be renewed with or without any modifications as may be agreed on between the Governor General in Council and the said Directors. In Witness whereof the Right Hon'ble Sir John Laird Mair Lawrence Baronet Knight Grand Cross of the Most Hon'ble Order of the Bath and Knight of the Most Exalted Order of the Star of India the Viceroy and Governor General of India acting in the premises for and on behalf of the said Secretary of State in Council hath hereunto set his Hand and Seal and the said Bank of Bengal have hereunto affixed their Corporate Seal the day and year first above written.

(Sd.) John Lawrence,
Governor General.

Signed Sealed and Delivered by Sir John Laird Mair Lawrence before-named the Viceroy and Governor General of India in Council in the presence of

(Sd.) Ed. H. Lushington,
Secy. to Govt.

The Corporate Seal of the said Bank of Bengal was hereunto affixed in the presence of

(Sd.) S. Gladstone, } *Directors.*
„ Henry Crooke, }
„ Edwd. F. Harrison, }

Bank's Seal.

Secretary.

The 27th February 1868.

No. 1247.

Privilege leave of absence for three months, with effect from 1st February, is allowed to Mr. J. G. Hewson, Controller Money Order Office, Madras.

Privilege leave of absence for two months is allowed to Mr. W. Donald, Examiner of Claims, Madras, with effect from the date on which he may avail himself of it.

The 28th February 1868.

No. 1266.

The following Statement of the silver received and coined in the Mints of Calcutta, Madras, and Bombay, in January 1868, is published for general information :—

	CALCUTTA.			MADRAS.			BOMBAY.		
	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.
	Government.	Merchants.		Government.	Merchants.		Government.	Merchants.	
In January 1868...	211	9,59,715	19,05,750	...	10,454	...	341	12,06,371	11,99,645

Published by order of the Governor General in Council,

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 24th February 1868.

No. 187 *of* 1868.—Major C. Andrews, of the Bengal Staff Corps, is allowed an extension of leave from the 7th to the 27th January 1868, the date on which he reported his return to Bengal from furlough to Europe.

No. 188 *of* 1868.—The under-mentioned Soldier of Her Majesty's Service is permitted to reside and draw his pay in India as an Out-pensioner of Chelsea Hospital, in accordance with the Royal Warrant of the 23rd July 1864, pending a reference to the Home Authorities as to the amount of his pension :—

Private M. Murray ... 105th Foot.

No. 189 *of* 1868.—The following order issued by the Government of Bombay is confirmed :—

No. 58, *dated 27th January* 1868.—Granting leave of absence to Europe on medical certificate to 2nd Captain William Farar Grey, of the Royal Artillery, Commandant, No. 4 Light Field Horse Battery, Hyderabad Contingent. } For 20 months, under the new Regulations.

No. 190 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Hyderabad Contingent.

No. 4 *Horse Light Field Battery.*

Second Captain H. F. Pritchard, Subaltern of No. 2 Light Field Horse Battery, to officiate as Commandant, during the absence on sick leave to Europe of Captain Grey, or until further orders.

No. 191 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Major G. A. Williams, of the Bengal Staff Corps.	10th Feb. 1868.

No. 192 *of* 1868.—The under-mentioned Officer has reported his departure on the date specified opposite to his name :—

Captain C. M. Bushby, of the Bengal Staff Corps, Government General Order No. 1130 of 1867.	"Meinam," 3rd Dec. 1867.

No. 193 *of* 1868.—The following order issued by the Government of Bombay is confirmed :—

Granting leave of absence to Europe on medical certificate to the under-mentioned Officer :—

No. 95 *of the 11th February* 1868.—Lieutenant Colonel Andrew Macqueen, of the Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class. } For 20 months.

The 25th February 1868.

No. 194 *of* 1868.—The services of Lieutenant J. May, of the late 72nd Regiment Native Infantry, Deputy Assistant Quarter Master General, are placed at the disposal of the Public Works Department.

The 26th February 1868.

No. 195 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Colonel (Brevet Colonel) David Brown, of the Madras Infantry, Commissioner, Tenasserim Division, British Burmah. } For 20 months, under the new Regulations.

No. 196 *of* 1868.—The following promotion is made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
19th (Punjab) Regiment Native Infantry.	Havildar Nehal Sing.	Jemadar.	1st May 1867.	Mutsudda Sing, invalided.

No. 197 *of* 1868.—Deputy Assistant Commissary and Honorary Ensign John Matthews, Barrack Master at Jullunder, is promoted to the rank of Assistant Commissary.

No. 198 *of* 1868.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 12, *dated the 27th January* 1868.—Confirming Regimental Order issued to the 5th Infantry, Hyderabad Contingent, dated 11th January 1868, directing Captain T. H. Way, Officiating Wing Subaltern, to officiate in addition to his other duty as Adjutant, until further orders, *vice* Lieutenant A. F. Dobbs, appointed to another situation.

No. 199 *of* 1868.—The Troops noted in the margin having embarked for England, are struck off the strength of the Bengal Presidency, from the dates of their embarkation.

Her Majesty's 90th Foot embarked at Bombay on Her Majesty's Indian Troop Ship *Jumna*, on the 3rd January 1868.
Her Majesty's 42nd Foot embarked at Bombay on Her Majesty's Indian Troop Ship *Euphrates*, on the 31st January 1868.

No. 200 *of* 1868.—The under-mentioned Regiments, arrived in the following ships, are brought on the Bengal Establishment from dates of landing :—

Regiments.	*Names of Ships.*	
Her Majesty's 1st Battalion, 5th Foot.	Her Majesty's Indian Troop Ship *Jumna* arrived at Bombay.	
A., E., F., G., and H. Batteries, 8th Brigade, Royal Artillery.	Her Majesty's Indian Troop Ship *Euphrates* arrived at Bombay.	
Her Majesty's 2nd Battalion, 25th Foot.	*Harkaway.* *Clyde.* *Peeress.*	Arrived at Calcutta.

No. 201 *of* 1868.—The services of Lieutenant L. F. Jamieson, of Her Majesty's 7th Hussars, Officiating Doing-duty Officer in the Stud Department, are, at his own request, re-placed at the disposal of His Excellency the Commander-in-Chief.

No. 202 *of* 1868.—The Right Hon'ble the Governor General of India in Council is pleased to declare the provisions of the following Clause of Army Circulars of 1867 applicable to British Regiments serving in India :—

PAY OF RE-ENGAGED MEN.

Clause 61.

"When a discharged Soldier, presenting himself at the head quarters of a Recruiting District, Regiment, or Depôt for re-engagement, produces his parchment certificate of discharge, which does not give the necessary information to enable him to be at once re-engaged, in the terms of Army Enlistment Act, 1867, he will be allowed detention money equal to pay, while reference is made to the man's former Regiment or Depôt."

The 27th February 1868.

No. 203 *of* 1868.—The following promotion is made, subject to Her Majesty's approval :—

CORPS.	RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
Cadre of the late 55th N. I.	Lieutenant (Captain in Staff Corps) Swinton John Browne.	Captain ...	4th January 1868.	Captain (Major in Staff Corps) A. S. Haig, deceased.

No. 204 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps, having completed 26 years' service, are promoted to the rank of Lieutenant Colonel, from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866; subject to Her Majesty's approval :—

Major William Skene Row ... } 23rd Feb. 1868.
Major Alexander Stewart Allen }

No. 205 *of* 1868.—The under-mentioned Officer of the Bengal Staff Corps, having completed 20 years' service, is promoted to the rank of Major, from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866; subject to Her Majesty's approval :—

Captain Arthur Innis Shuldham...25th Feb. 1868.

No. 206 *of* 1868.—The under-mentioned Warrant Officers are permitted to proceed to Europe on leave of absence on sick certificate :—

Sub-Conductor J. Morron, 3rd Grade Sub-Engineer, Nusseerabad Division, Department of Public Works. } For 20 months.
Apothecary John Hart, of the Subordinate Medical Department. }

No. 207 *of* 1868.—Major H. P. Williams, of the Bengal Staff Corps, Pay Master, Lahore Circle, is allowed leave of absence from the 9th March to the 9th April 1868, to visit Bombay preparatory to applying for sick leave to Europe.

No. 208 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Assistant Surgeon John Wilson Johnston, M. D., of the Medical Department. } For 20 months, under the new Regulations.

No. 209 *of* 1868.—The following orders issued by the Resident at Hyderabad are confirmed :—

No. 15, *dated the 1st February* 1868.—Granting Major J. Woodcock, Commandant, 5th Infantry, Hyderabad Contingent, leave of absence for one month from 18th February 1868, or from such date as he may avail himself of it, to visit Bombay preparatory to applying for sick leave to Europe.

No. 16, *dated the 3rd February* 1868.—Granting Captain W. F. Grey, Commandant, No. 4 Battery Hyderabad Contingent, leave of absence in extension of privilege leave, to visit Bombay preparatory to applying for sick leave to Europe.

No. 26, *dated the 17th February* 1868.—Confirming Regimental Order issued to the 2nd Cavalry, dated 18th November 1867, directing Captain G. B. Farrington, Squadron Subaltern, to officiate in addition to his other duty as Adjutant, until further orders, *vice* Captain Bell Acting 2nd in Command.

No. 210 *of* 1868.—Apothecary Frederick Volkers, of the Subordinate Medical Department, having been declared by a Medical Committee to be unfit for further active service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

The 28th February 1868.

No. 211 *of* 1868.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified opposite to their names, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Colin Herbert Garbett, of Her Majesty's 107th Foot, Assistant Commissioner, Chota Nagpore, Bengal. } 12th Feb. 1866.

Ensign Thomas B. Michell, of Her Majesty's 80th Foot, Assistant Commissioner, Assam. } 26th Feb. 1866.

No. 212 *of* 1868.—Ensign Thomas B. Michell, of Her Majesty's 80th Foot, Assistant Commissioner, Assam, admitted to the Bengal Staff Corps in Government General Order No. 211 of this date, will rank as Lieutenant in that Corps under the operation of paragraph 84 of Government General Order No. 332 of 1861, with effect from the 26th February 1866, subject to Her Majesty's approval.

No. 213 *of* 1868.—The following Military letter from the Right Hon'ble the Secretary of State for India, No. 20, dated 24th January 1868, is published for general information :—

MILITARY. INDIA OFFICE;
No. 20. *London, 24th January* 1868.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—The under-mentioned Officers have been permitted to return to their duty, *viz.* :—

Lieutenant Colonel D. G. Robinson, *vid* Bombay.
Major J. Dawson.
Captain H. Pym.
" P. W. Powlett.
" B. R. Branfill.
" R. Cadell.
" W. H. Macnaughten.
" J. P. Harris.
" C. Shaw.
" G. Swinton.
Lieutenant H. G. Becher.
" A. J. Stead.
" J. H. Baldwin.
Surgeon Major C. R. Francis.
" R. Rouse.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, *viz.* :—

Colonel J. R. Becher ...	... }	6 months.
Lieut. Colonel E. J. Rickards	... }	
Major G. H Gordon ...	...	3 "
Captain E. F. Battye ...	...	6 "
" A. Callander ...	...	1 "
" F. H. Conolly	...	6 "
Lieutenant C. W. G. Perreau	...	6 "
" W.A.S. de V. Beauclerk		6 "
Assistant Surgeon C. Hatchell	...	6 "

3. The under-mentioned Officer has been permitted to retire from the service from the date specified, *viz.* :—

Lieutenant Colonel E. J. Simpson, from the 25th October 1867.

No. 214 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Lieutenant Colonel Henry Stuart Bivar, of the Bengal Staff Corps, Deputy Commissioner, Cossyah and Jynteah Hills. } For six months.

No. 215 *of* 1868.—The furlough to Europe on private affairs for six months granted to Lieutenant B. J. Parsons, of the Bengal Staff Corps, Executive Engineer, Allygurh Division Ganges Canal, Department of Public Works, North-Western Provinces, in Government General Order No. 1186 of the 20th December 1867, is cancelled at his own request.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 24th February 1868.

No. 56.

Mr. E. H. Taylor, Accountant, 2nd Grade, is re-transferred from Bombay to the North-Western Provinces.

The 25th February 1868.

No. 57.

Mr. E. Gramatzki, Assistant Engineer, 3rd Grade, assumed charge of the Coorg Division of Public Works from Mr. Stoddard, Executive Engineer, on the 1st February 1868.

No. 58.

Lieutenant J. May, late 72nd Regiment Native Infantry, is appointed to the Public Works Department as a 1st Grade Assistant Engineer and posted to Bengal.

The 27th February 1868.

No. 59.

Mr. L. M. Morrell is re-appointed to the Public Works Department as an Overseer of the 3rd Grade and posted to Mysore.

The 28th February 1868.

No. 60.

Mr. F. J. Johnston, 3rd Grade Executive Engineer, held charge of the Office of the Superintending Engineer of the Nagpore Circle, Central Provinces, from the 4th to the 28th January 1868, both days inclusive, as a temporary arrangement.

Railway.

The 25th February 1868.

No. 7 R.

Major J. St. J. Hovenden, R. E., Consulting Engineer for Railways in Oudh, is appointed to be Joint Secretary to the Chief Commissioner of Oudh, Public Works Department.

No. 8 R.

Major J. St. J. Hovenden, R. E., Consulting Engineer for Railways and Joint Secretary to Chief Commissioner, Public Works Department, in Oudh, is appointed to officiate as Consulting Engineer for Railways and Joint Secretary to the Government of Bengal in the Public Works Department.

No. 9 R.

Lieutenant Colonel W. W. H. Greathed, C. B., R. E., Superintending Engineer, 2nd Class, 1st Grade, is appointed to officiate, during Major Hovenden's absence, as Consulting Engineer for Railways and Joint Secretary to the Chief Commissioner of Oudh in the Public Works Department.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th February 1868.

No. 7386.

To prevent mistakes, which are frequent, regarding the manner of transmitting "Service Messages," it is hereby notified that, unless the word "Service" is either written or printed *on the face of the messages themselves*, they will be considered *private* messages and treated accordingly.

R. MURRAY, *Major*,
Offg. Dir. Genl. of Tels. in India.

PAPER CURRENCY OFFICE.

NOTIFICATION.

Calcutta, the 4th February 1868.

NEW ISSUE OF CURRENCY NOTES.

In continuation of Notifications dated 1st July and 10th September 1867, notice is given that Currency Notes of the new pattern for Rs. 100 will now be issued from the Exchange Department of this Office.

The Notes are almost precisely similar to those lately issued for Rs. 10, 20, and 50; the sole difference being that the value in green color is printed in figures, and not in letters, across the lower part of the Note.

H. HYDE, *Lieut. Col.*,
Head Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 15th February 1868.

No. 271.

The Overland Mail of the 8th February and Express Packets of the 9th idem arrived at Bombay in time for the Overland Steamer.

The 19th February 1868.

No. 273.

The Overland Mail per Steamer *Moolton* will be closed on Monday the 2nd March, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

	Weight.	*Vid Marseilles.*	*Vid Southampton.*
Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0
Book and Pattern Packets.	Under 4 Ounces	Rs. 0 4 0	Rs. 0 2 8
	„ 8 „	„ 0 8 0	„ 0 5 4

NOTE.—Adding 4 annas for every additional 4 ounces for Book and Pattern Packets sent *vid* Marseilles, and 2 annas 8 pie *vid* Southampton.
No Packets exceeding 5 lbs. will be received.

No. 275.

Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Rangoon*, will be closed at this Office on Sunday the 1st March at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

No. 276.

Mails for the United Kingdom *viâ* Marseilles only, countries *viâ* the United Kingdom, France, Foreign Europe *viâ* France, the intermediate Ports and China, for transmission per French Mail Steamer *Labourdonnais*, will be closed at this Office on Monday the 2nd March at 6 P. M.

Postage to the United Kingdom.

Weight ½ oz. Rs. 0 6 8
1 „ „ 0 13 4
2 „ „ 1 10 8

The 22nd February 1868.

No. 277.

Mails for Rangoon, Moulmein, Penang, Singapore, and Malacca, for transmission per Steamer *Madras*, will be closed at this Office on Friday the 6th March, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

No. 278.

Mails for Bimlipatam, Vizagapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Carwar, Vingorla, and Bombay, for transmission per Steamer *Burmah*, will be closed at this Office on Sunday the 15th March, at 6 P. M.

The 24th February 1868.

No. 280.

Mail Packets *viâ* Marseilles, also *viâ* Southampton, for the Overland Mail which leaves Bombay on the 7th March 1868, will be closed in this Office at 6 P. M., on Sunday the 1st proximo.

An Express Packet will be closed at 6 P. M., on Monday the 2nd idem.

The 25th February 1868.

No. 281.

Mails for Straits and Hong-Kong, for transmission per Steamer *Scotia*, will be closed at this Office on Monday the 2nd March, at 6 P. M.

The 27th February 1868.

No. 283.

The latest safe date for posting Letters in Calcutta for the next Overland Mail *viâ* Bombay will be Monday, the 2nd March 1868.

There will be no Express.

N. B.—The Letter Boxes will close at 6 P. M. *precisely*, after which hour Letters will be received on payment of a late Letter Fee of 8 annas per cover up to 7 P. M., at which hour the Office will finally close.

W. H. MCGOWAN,
Post Master of Calcutta.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned students have passed the Examination for Honors in Arts :—

IN ENGLISH.

Class II.

Shurrut Chunder Banerjea ... ... Presidency College.

Class III.

Jogendro Nauth Bose ... ... Presidency College.

IN SANSCRIT.

Class III.

Hurikristo Chatterjea ... ... Sanscrit College.

IN HISTORY.

Class II.—In Order of Merit.

Gopal Chunder Mookerjee ... Presidency College.
Ameer Ali ... ... Hooghly College.

Class III.

Taraprosonno Banerjea ... ... Presidency College.

IN MATHEMATICS.

Class I.

Anondmohun Bose ... ... Presidency College.

Class III.—In Order of Merit.

Ram Churn Mitter ... ... Presidency College.
Mutty Laul Roy Chowdry ... ... Ditto.

IN MENTAL AND MORAL SCIENCE.

Class I.

Baneemadhub Dutt ... ... Presidency College.

Class II.

Krishnadoss Dey ... ... Calcutta Free Church Institution.

Class III.—In Order of Merit.

Troilockya Nauth Bose ... ... Calcutta Free Church Institution.
Nuffer Chunder Chatterjea ... ... Hooghly College.

The under-mentioned students have passed the Examination for the Degree of Master of Arts :—

In Alphabetical Order.

Aubina h Chunder Banerjea ... ... Presidency College.
P. N. Banerjea ... ... Doveton College.

The under-mentioned Licentiates in Law, having graduated in Arts, are declared, under Clause 7 of the B. L. Regulations, to be entitled to the Degree of Bachelor-in-Law :—

Tarucknath Palit ... ... Presidency College.
Juggobundhu Ganguly ... ... Ditto.
Nilmoney Doss ... ... Ditto.

The under-mentioned Licentiate in Civil Engineering, having passed the B. A. Examination, is declared, under Clause 8 of the B. C. E. Regulations, to be entitled to the Degree of Bachelor in Civil Engineering :—

Ram Rutton Mozoomdar ... ... Presidency College.

CALCUTTA UNIVERSITY,
The 24th February 1868.

J. SUTCLIFFE, M. A.,
Registrar.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 17th, 1868	.....	.....	7,96,710	1,12,075	30,61,717
„ 18th, „	.....	6,725	8,36,139	1,18,480	30,61,717
„ 19th, „	2,355	37,824	7,99,065	1,57,894	30,61,717
„ 20th, „	2,355	1,85,909	6,07,895	2,51,400	30,61,717
„ 21st, „	.....	1,86,681	4,21,214	2,88,081	30,61,717
„ 22nd, „	.....	1,69,124	2,52,090	3,07,205	30,61,717

Calcutta Mint,
The 24th February 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Second halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{12}$09946 for Rs. 50.
„ $\frac{A}{12}$09947 „ 50.

J. R. McMullin.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$33806 for Rs. 10.

Gobind Pershad.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{33}$04280 for Rs. 10.

James P. De'Oine.

Halves of the following Currency Notes:—

No. $\frac{A}{18}$02732 for Rs. 10.
„ $\frac{A}{27}$16290 „ 20.

Hamilton & Co.

First halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{43}$07383 for Rs. 10.
„ $\frac{A}{33}$95561 „ 20.

P. F. Balcher.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{32}$06201 for Rs. 10.

G. H. Holley, *Lieut.*

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{33}$07497 for Rs. 10.
„ $\frac{A}{38}$07499 „ 10.

Aga Mahomed Hossein Chelabi.

In transit from Burrakur to Calcutta, the left half of the following Currency Note—intimation of loss given to the Currency Office:—

No. $\frac{A}{21}$77061 for Rs. 10.

Bustub Churn Singh.

In transit by Post between Dhurmsala and Lahore, right halves of the following Lahore Circle Currency Notes:—

No. $\frac{A}{10}$32156 for Rs. 100.
„ $\frac{A}{18}$41163 „ 20.

In transit by Post between Bukloh and Kussowlie, left half of the following Lahore Circle Currency Note:—

No. $\frac{A}{13}$65849 for Rs. 50.

J. C. P. Baillie, *Capt.*

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{35}$55141 for Rs. 50.

C. A. Charles.

Right half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{34}$74001 for Rs. 20.

Geo. Cawley.

Half of the following Currency Note:—

No. 14771.

R. Anderson.

The second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{31}$60150 for Rs. 10.

Soshee Bhoosun Chatterjee.

Half of the following Currency Note—intimation of loss given to the Currency Office:—

No. $\frac{A}{35}$25084 for Rs. 100.

G. A. Kneebone.

Half of the following Currency Note:—

No. $\frac{A}{41}$34077 for Rs. 10.

Mohanund Sing.

Lost or Stolen.

In transit by Post, from Futtehgurh to Lucknow, the left halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$18683 for Rs. 20.
„ $\frac{A}{38}$95175 „ 20.
„ $\frac{A}{33}$91903 „ 20.
„ $\frac{A}{25}$02854 „ 20.
„ $\frac{A}{33}$97051 „ 20.
„ $\frac{A}{37}$13582 „ 20.

F. Nundy.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{11}$41318 for Rs. 100.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. 33855 for Rs. 100.

Roopchund Oswal.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{7}$96025 for Rs. 10.

A. G. B. Antonini.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{35}$60634 for Rs. 50.

W. H. Buchanan.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{40}$40122 for Rs. 50.
„ $\frac{A}{30}$60759 „ 50.

John Sheo.

In transit by Post between Bearphier and Jubbulpore, halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{34}$05616 for Rs. 20.
„ $\frac{A}{34}$04954 „ 20.
„ $\frac{A}{34}$38677 „ 20.

S. R. Williams.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{41}$61071 for Rs. 10.
„ $\frac{A}{41}$69306 „ 10.
„ $\frac{A}{38}$09045 „ 10.

J. C. Lewis.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{11}$50583.

J. Chopin.

Mutilated.

The following Currency Note—intimation of mutilation given to the Currency Office, Calcutta:—

No. $\frac{A}{19}$03454 for Rs. 10.

Nobokisto Mullick.

Destroyed.

The following Currency Note—intimation of destruction has been given to the Currency Office, Calcutta:—

No. $\frac{A}{37}$31968 for Rs. 10.

Ram Churn Sircar.

Destroyed by White-Ants.

The following Currency Note:—

No. $\frac{A}{35}$33121 for Rs. 50.

Koylash Chunder Mookerjee.

Notice.

Application has been made to the Currency Office, Allahabad, for payment of a Currency Note, wrongly joined as follows:—

1st half of No. $\frac{A}{50}$73111
2nd half „ $\frac{A}{50}$73109
} one Note for Rs. 100.

Nubee Buksh.

Received in the course of business the following Currency Note, of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta:—

1st half No. $\frac{A}{33}$13573
2nd half „ $\frac{A}{33}$13572
} one Note for Rs. 10.

G. H. Rowland.

Received in the course of business the following Currency Note, of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta:—

1st half No. A/43 56895 } one Note.
2nd half „ A/43 57853 }

MOOLOOKCHAND BANERJEE.

Received in the course of business the following Currency Note, of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta:—

No. A/33 39262 }
„ A/33 39263 } one Note for Rs. 50.

JEETMUL GYAPROSAUD.

Received in the course of business the following Currency Notes of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta:—

No. A/17 29755 }
„ A/11 29756 } one Note for Rs. 20.

„ A/15 78864 }
„ A/13 78865 } one Note for Rs. 20.

J. S. CARLILE.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 30576 of 1854 of the 4 per cent. Loan of Rs. 4,000, dated the 30th June, originally standing in the name of Rama Praboo, and last endorsed to Rama Praboo Wassoo Deva Praboo the Proprietor; payment of the above Note, and of Interest thereupon, have been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

RAMA PRABOO WASSOO DEVA PRABOO,
residing at Vypeen in Cochin.

Destroyed by Insects.

The following Government Promissory Notes of the 5½ per cent. Loan of 1859-60, which stood in my name and were not endorsed by me to any other person. Application is about to be made to Government for the issue of duplicate Notes in my favor:—

No. 004697 for Rs. 500.
„ 004698 „ 500.
„ 004699 „ 500.
„ 004700 „ 500.
3822 of 21821 „ 1,000.

LUCHMUN SINGH.

Stolen.

From the Cash Chest of the Madras Post Office a Government Promissory Note of 4 per cent. No. 002517, dated 30th June 1854, for Rs. 1,000, endorsed over to the Post Master by Messrs. Gopaulkistnamah and Co., Contractors. The Public are cautioned against negotiating the same, and a reward of Rs. 20 will be paid to any one who may give information that may lead to its discovery.

T. GARRETT,
Post Master.

REPORT of a Deserter from the **103rd Regiment** *of Foot (R. B. F.), dated at Morar, this* **19th day** *of February* 1868.

Name		Jacob Lumn.
Age		28 years.
Size ...	Feet ...	5.
	Inches ...	5½.
Color of	Complexion ...	Fair.
	Hair ...	Light Brown.
	Eyes ...	Grey.
Date of Desertion ...		17th February 1868.
From whence Deserted ...		Morar.
Date of Enlistment ...		9th June 1859.
Place of Enlistment ...		Wolverhampton.
Parish where Born ...		Bilston.
County		Stafford.
Former Trade or Occupation.		Miner.
Dress at the time of Desertion	Coat or Jacket...	Serge.
	Waistcoat ...	None.
	Breeches or Trousers. ...	White.
REMARKS, stating any particular circumstances attending his Desertion.		Last seen in Barracks between the hours of 6 and 7 o'clock, P. M., on 17th February 1868.

W. S. FURNEAUX, *Lieut. Col.*
Commanding 103*rd Regt.* (*R. B. F.*)

ADVERTISEMENTS.

BANK OF BENGAL.

Notice.

The Directors have made the following changes in the Bank's Establishment:—

Mr. J. Seymour Keay has been appointed Agent at Hyderabad in the Deccan.

Mr. Thomas Smith, interim Agent at Hyderabad, will revert to his former appointment as Acting Agent of the Bank at Nagpore.

Mr. James Nicoll, formerly Sub-Agent and Accountant at Lahore, has been appointed Sub-Agent and Accountant at Hyderabad.

Mr. C. J. Cooke, Agent at Allahabad, has been appointed interim Agent at Lucknow, in room of Mr. D. MacDonald, on leave.

Mr. G. S. Brown, Acting Agent at Hingunghat, has been appointed Acting Agent at Allahabad.

By order of the Directors,
GEO. DICKSON,
Secy. and Treasurer.

CALCUTTA,
The 21st February 1868.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain,*
Exc. Engr., Fyzabad Division.

Notice.

Probate of the Will of Alexander Simpson, late a Lieutenant Colonel in the Royal (Bengal) Artillery, and lately residing at Madras, in the East Indies, but now deceased, having been granted by the High Court at Madras to Mary Sims Simpson, residing at the Victoria Hotel, at Royapettah within the local limits of Madras, the widow of the said deceased, as the sole Executrix thereby appointed. All persons having claims upon, being indebted to, or holding property belonging to the said Testator, are hereby required forthwith to state their claims, pay their debts, and deliver up such property to the said Executrix.

Dated this 30th day of January 1868.

M. SIMPSON,
Widow and Executrix of the late
Lieut. Col. A. Simpson, R. A.

In the Court of the Recorder of Rangoon.

Civil Mis. No. 36 of 1868.

In the matter of the Indian Companies' Act, 1866, and of the Rangoon Steam Burge Company, "Limited." } Notice is hereby given, that a Petition for the winding up of the above-named Company by the Court was, on the 21st day of January 1868, presented to the Court of the Recorder of Rangoon by the Directors and Contributories of the said Company, and that it has been directed that the said Petition shall be heard before the said Court on the 16th day of March 1868, and any Creditor or Contributory of the said Company desirous to oppose the making of an order for the winding up of the said Company under the above Act, should appear at the time of hearing by himself or his Advocate, Attorney or Pleader, for that purpose; and a copy of the Petition will be furnished to any Creditor or Contributory of the said Company requiring the same on application to the said Court on payment of the charges for the same.

DAWSON & AGABEG,
Advocates for Petitioners.

In the High Court of Judicature at Fort William in Bengal, Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies' Act, 1866, and in the matter of the Ishera Yarn Mills Company, "Limited." } Notice is hereby given that the Honorable Mr. Justice Norman has fixed Saturday, the 7th day of March next, at 11 o'clock at the Town Hall, as the time and place for the appointment of an Official Liquidator of the above-named Company.

R. BELCHAMBERS,
Registrar.

In the High Court of Judicature at Fort William in Bengal, Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies' Act 1866, and of the Ishera Yarn Mills Company, "Limited." } By an order made by the High Court of Judicature at Fort William in Bengal in the above matter, dated the 17th day of February 1868, on the petition of Thomas Maltby Robinson, the Managing Director of the Bengal Coal Company, "Limited," for and on behalf of such last mentioned Company. It was ordered that the said Ishera Yarn Mills Company, "Limited," be wound up by the Court under the provisions of the Indian Companies' Act 1866.

F. J. FERGUSSON,
Attorney for the said
Bengal Coal Company, Limited.

Just published—Price Rs. 7.

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PASSED BETWEEN THE
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1868.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, after deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 22nd February 1868.

PARTICULARS.	3½ PER CENT. LOANS OF 1853-54.	4 PER CENT. LOANS.					5 PER CENT. DEBENTURES FOR						TOTAL AMOUNT.
		Transfer of 1865.	of 1854-55.	of 1842-43.	of 1835-36.	of 1832-33.	of 1928-29.	of 1924-25.	1 year. Repayable Jan. 1868.	2 years. Repayable Jan. 1869.	3 years. Repayable Jan. 1870.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 6th February 1868 ...	£3,600	£89,54,000	£1,11,69,200	£1,48,67,800	£37,22,800	£20,94,933	£2,346	£39,466	...	£1,50,000	£14,19,000	£34,20,000	£34,73,000	£44,51,000	£15,87,63,145
Add—															
Amount enfaced at Madras between 9th and 22nd February 1868 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 9th and 22nd February 1868 ...	...	...	4,600	11,100	600	...	...	...	...	...	...	...	...	...	10,28,700
Amount converted at London to 4 per cent. Loan of 1865 ...	...	1,74,200	...	...	...	...	...	...	...	...	...	...	...	...	1,74,200
Amount enfaced at Calcutta between 9th and 22nd February 1868 ...	...	17,000	28,400	1,15,000	16,000	...	...	...	...	...	4,74,000	1,000	63,000	15,000	14,83,100
TOTAL ...	£3,600	£91,45,200	£1,12,02,100	£1,49,94,800	£37,40,400	£20,94,933	£2,346	£39,466	...	£1,50,000	£18,93,000	£34,21,000	£35,36,000	£44,66,000	£16,14,40,145
Deduct—															
Amount written off in the London Registers	...	15,900	1,09,500	6,45,000	26,500	...	...	...	...	...	2,25,000	10,00,000	...	5,00,000	32,72,800
Balance on 22nd February 1868...	£3,600	£90,29,300	£1,10,92,600	£1,43,49,800	£37,13,900	£20,94,933	£2,346	£39,466	...	£1,50,000	£16,68,000	£24,21,000	£35,36,000	£39,66,000	£15,81,67,345

Note.—From 9th June 1867 to 21st Dec. 1567 enfaced from India 263 lakhs, re-transferred from London 49 lakhs.
„ 22nd Dec. „ to 8th Jan. 1868 „ 10 „ „ „ 1 „
„ 9th Jan. 1868 to 22nd „ „ 22 „ „ „ 1 „
„ 23rd „ „ to 8th Feb. „ 28 „ „ „ 0 „
„ 9th Feb. „ to 22nd „ „ 26 „ „ „ 33 „
349 lakhs. 83 lakhs.
83 „
266 lakhs.
Balance of 6th February 1868 against India ... 266 lakhs.

GEO. DICKSON,
Secretary and Treasurer.

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
The 24th February 1868.

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No. 8 of 1868.

SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 29, 1868.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 21st February 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble H. Sumner Maine.
The Hon'ble E. L. Brandreth.
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The Hon'ble John Strachey.
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The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rájá Sheoraj Singh, C. S. I.

OUDH RENT BILL.

The Hon'ble MR. STRACHEY moved that the Select Committee on the Bill to consolidate and amend the law relating to rent in Oudh be re-constituted.

The Motion was put and agreed to.

HIGH COURT FEES' BILL.

The Hon'ble MR. COCKERELL introduced the Bill to provide for the collection, by means of stamps, of fees payable in the High Court of Judicature

at Fort William, and moved that it be referred to a Select Committee with instructions to report in a month. He said, it would be seen that the Bill proposed no alteration in the existing rates of duties levied in the High Courts. The power of fixing those rates, as he had mentioned when asking leave to introduce the Bill, was vested by statute in Government; and the present Bill did not propose in any way to interfere with the exercise of that power. The Bill simply effected the reversal of the prescribed usage which was legally affirmed by Act XX of 1862, and in effect, by the substitution of stamp-duties, it introduced the system of prepayment of Court dues in lieu of the credit system now in force. The third section of the Bill provided for the operation of the Act from such time as the Government should appoint. The object of that clause was to give sufficient time for making such arrangements as might be necessary to ensure a proper supply of stamps for the purposes of the Act. The seventh section was section 4 of Act XX of 1862 transferred to this Bill. The object of its provisions in the Act from which it was transferred was to exempt the sheriff and attornies and other officers of the Court—for the whole body of attornies were technically known as officers of the Court—from rendering an account to Government of the fees received by them, which rendering of account was compelled by section 3, and which section was now proposed to be repealed. In the present Bill, the object of the section was to save the fees allowed to the sheriff, and possibly to attornies generally, and to such officers of the Court as received fees in addition to fixed salaries. There were certain clerks and officers of Court who, for swearing people to evidence who were not able to attend, or taking depositions, were allowed certain fees for special services. The object of this provision was to save the officers who were entitled to those fees being deprived of them by the introduction of the stamp system. The last clause of the Bill provided for the extension of its provisions to the Small Cause Courts in the presidency towns.

The Hon'ble MR. SHAW STEWART thought the object of the Bill was a very desirable one, but it seemed to him that there were one or two provisions in the Bill which would be better otherwise provided for than in the Bill itself. For instance, by the fifth section power given was to the Local Government to make certain rules, amongst other things, for the cancellation of stamps. He did not understand whether that would include rules as to the manner in which spoiled stamps might be returned and fresh ones obtained in lieu. Again, in the sixth section there was a provision empowering a Judge of the High Court to order documents improperly stamped to be properly stamped. For those two things, *viz.*, the returning of spoilt stamps, and declaring the proper stamp for any document, there were good and sufficient rules laid down in the general Stamp Act. He thought, therefore, that it would be very desirable that the present Bill should have a reference to the Stamp Law. He thought, also, that considering there was only one High Court in each presidency town, and that the distinction between the Supreme and Sadr Courts was done away with, it was proper that the Council should consider whether any difference in the manner in which the Stamp Law was to be applied should exist. It would, he believed, be very advisable to consider both enactments together, but that could not be unless the revision of the Stamp Act was introduced at the same time as this Bill was under consideration. It would be in the recollection of the Council that, at the close of the last session, the Right Hon'ble Mr. Massey promised that the consideration of the revision of the Stamp Law would be taken up during the present session. It appeared to him (MR. SHAW STEWART) that the consideration of the Bill before the Council would come on very well in connection with the revision of the Stamp Law. He would therefore ask the Right Hon'ble gentleman to be so good as to inform the Council whether he had applied, or intended to apply, for the permission of His Excellency the Governor General to take into consideration the revision of the Stamp Law, and thus to fulfil the promise made to the Council.

The Hon'ble MR. MAINE asked His Excellency the President to read to the Council the first words of the nineteenth section of the Indian Councils' Act.

THE PRESIDENT having read the commencement of the section—

The Hon'ble MR. MAINE said, it seemed quite clear that, both under the Statute and under its 8th Rule, the Council could only discuss measures that were at the time before it. The Rules of the Council laid down the process to be followed if any information should be required on a measure under consideration. The Member requiring the information was to apply to His Excellency the President, and the President would determine whether the information could be given. But the measure to which the question of his Hon'ble friend was addressed was not under consideration, and therefore MR. MAINE submitted that the question could not be put.

HIS EXCELLENCY THE PRESIDENT thought that the point raised by the Hon'ble Mr. Shaw Stewart should not be brought under discussion: it was not relevant to the business before the Council. The present question was simply whether payment of fees by money should not in the case of the High Courts be converted into payment by stamps. Under these circumstances THE PRESIDENT thought that it would not be proper that any discussion on questions connected with the general Stamp Law should take place. If any information were desired, the Financial Member of Government would no doubt be happy to give it to Mr. Stewart after the adjournment of the Council, but the question proposed could not be discussed at present.

The Motion was put and agreed to.

The following Select Committees were named:—

On the Bill to consolidate and amend the law relating to rent in Oudh—His Honour the Lieutenant Governor, the Hon'ble Mr. Taylor, the Hon'ble Major General Sir H. M. Durand and Sir W. Muir, and the Hon'ble Messrs. Maine and Brandreth and the Mover.

On the Bill to provide for the collection, by means of stamps, of fees payable in the High Court of Judicature at Fort William—The Hon'ble Messrs. Maine, Shaw Stewart and Minchin and the Mover.

The Council adjourned till the 28th February 1868.

CALCUTTA,
The 21st February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative).

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

RAVAGES OF THE "BORER" INSECT IN THE COFFEE PLANTATIONS OF COORG.

From the Commissioner for Investigating the Ravages of the Borer in Coffee Plantations of Mysore and Coorg, to Secretary to Commissioner for Mysore and Coorg,—No. 5, dated 2nd December 1867.

I have the honor, with reference to my letter of the 7th November, to report, for the information of the Commissioner, that I have since the 12th November been engaged in investigating the ravages of the borer in Coorg.

2. The printed questions calling for information on the subject from European planters in the district were circulated on my arrival, and replies are now coming to hand. The Canarese questions have just been received, and will be sent out immediately.

3. In the neighbourhood of Merkara my attention was directed to another insect, called the "ringer," which has done a good deal of damage on some

estates; it chiefly attacks young plants, and lives in the ground at the foot of the stem, coming up during the night and feeding on the bark. When a complete circle of the bark is thus destroyed, the whole of the plant above that point dies, but the root throws up shoots which in time become productive. The "ringer" seems identical with the black grub of Coffee plantations, which is the larva of the dart moth. It, or a nearly allied species, is also well known to the English farmer, being very destructive to corn and other crops.

4. From Merkara I proceeded to this station, and have since been busily engaged in going over estates, and, from the information thus collected and observations made, find that a great deal of what has been published in the papers regarding the borer is incorrect.

5. Some of the estates lying west of Veerajpettah have suffered a great deal from the borer, while those to the south and south-east beyond Periambady have escaped. On the Periambady estate the insect has been very active, while on the adjoining one of Curria Mullay, on the left of the Cannanore road, I have not as yet found a single tree containing white borer, and the owner, Mr. Rose, believes that his property is free from the pest.

6. In a Native garden in Veerajpettah I found 20-year old stems, in which the borer had been observed at work for five years at least, and various Coorgs have informed me that they have noticed the borer occasionally during the last eight or ten years. Two gentlemen engaged in planting have also told me that they now and again found borer in coffee trees upwards of four years ago. In many of the Native gardens near this I find that some rodent (probably the coffee rat) has begun to destroy the pupa and beetle of the borer by cutting down and extracting them for food. Red ants also to a small extent prey on the larva and pupa.

7. I am now trying to discover whether the white borer did or does exist in indigenous trees, as such a discovery might lead to some valuable results.

8. On some estates I have found the red borer prevailing. It also is capable of doing a vast amount of damage, as I have found stems 1¼ inches in diameter completely destroyed by it; but fortunately it has not as yet appeared in such numbers as to cause any anxiety. It appears to be the larva of a moth, and I am at present watching several of the insects in order to identify it. Unlike the white borer, its presence in a plant can invariably be detected, as it makes a visible hole in entering the stem, and discharges from this every night a little pile of pellets of wood dust.

9. I have not as yet ventured to recommend any preventive for white borer beyond the removal and destruction by fire of affected trees as soon as the presence of the insect can be detected. When the roots have been tunnelled they should also be removed, but when safe the stem may be cut across with a saw, a few inches above the ground, and the stump will then throw up shoots that will bear coffee in two years. In this way a considerable percentage of trees may be saved to the planter. Some of them are carefully following this system, but others are allowing the pest to have its own way. I think this would form a fit subject for the consideration of the local Planters' Association with a view to a general combination for the destruction of bored plants being organized, and I intend to bring the matter at once to their notice through the President of the Association. The question has been asked of me several times, "whether the Government could not order the owners of estates to destroy plants containing borer." It does not appear to me that such an order could be safely issued or carried out, but I submit the matter for the consideration of the Commissioner. In case, however, an estate-owner may have abandoned his property on account of borer, I think it would be highly desirable and quite practicable for the Government to adopt some measure that would effect the destruction of the plants, and trust the Commissioner will give the matter his consideration.

10. With reference to your letter No. 555-56, 1867-68, dated the 6th November, to the Superintendent of Coorg, I have the honor to state that I have been furnished by him with a copy of the same, and will, in due course, when I have seen more of the forests and the clearings that have taken place, submit my opinion on the subject.

11. I have already visited 15 estates in Southern Coorg, and will go over the others as soon as possible. Thereafter I purpose seeing the Native estates about Nakanad, as they are the oldest in Coorg, and thereafter will proceed to the northern parts of the country.

From J. A. CAMPBELL, Esq., Secretary to Commissioner for Mysore and Coorg, to Commissioner for the Investigation of the Ravages of the Borer,—No. 685-3, dated 12th December 1867.

I have the honor, by desire of the Commissioner, to acknowledge the receipt of your letter No. 5 of the 2nd idem, and to state that he will be obliged if you will, as soon as practicable, state the scientific names of the insects called the white and the red borer, of which the former seems to be a beetle, and the latter a moth. It would be interesting to know what trees are attacked by species of the same genera known to exist elsewhere, and what remedies or precautions are taken to avert their propagation. It might be desirable to ascertain whether such remedy can be applied at the foot of the trees in the shape of quick-lime or other deterrents; but Mr. Bowring apprehends that in the case of insects which fly, it would be of little use to do this, as they settle on the trees, and deposit their eggs in the bark probably. Should this be so, the destruction of any plantation would be of little benefit, and would not retard the spread of the pest. There would also be a claim for compensation on the part of the planter which it might be difficult to resist with justice. It is to be hoped, moreover, that the plague may be transient and disappear next year.

2. I am also desired to request an expression of opinion about the extensive denudation of forests, as Mr. Bowring cannot but think that this is the main cause of the insects referred to attacking the coffee plants in default of their natural nutriment. It would, therefore, be important to know what other classes of trees are attacked by them.

From the Commissioner for Investigating the Ravages of the Borer in Coffee Plantations of Mysore and Coorg, to Secretary to Commissioner for Mysore and Coorg,—No. 12, dated 4th January 1868.

I have the honor to acknowledge receipt of yours No. 685-3, dated 12th December 1867, and to inform you, for the information of the Commissioner, that I have now finished my tour of inspection in Southern Coorg, having seen there 38 estates belonging to Europeans and a large number the property of Natives. On the map of Coorg received from your Office I have marked the position of each of the former class of estates, indicating the presence of borer by yellow and its absence by green colour. I have also noted incidentally the eastern limit of the dense jungle and heavy rain-fall, the boundaries of the tract in which blackwood, mutti seoni, ben-teak, &c., are the characteristic trees, the western limit of the teak district, and the boundary of the sandal-wood zone, all of which will be indicated by coloured lines on the map.

2. The subject of the effect of forest clearance on climate and its bearing on the immediate matter of my enquiry have also received due attention. I quite agree with the Commissioner that the destruction of forests in Coorg has had an influence in making the borer so prevalent and destructive to coffee. In other countries, such as America, as the clearing of the natural forests has gone on, insects destructive to trees and crops have vastly increased in numbers. In dense primeval wood, the conditions of light, heat, and mositure are not favourable for the production of many of the insects injurious to cultivated plants, and, besides, nature in such situations maintains enemies sufficient to keep them in check. When man comes in with his axe he disturbs this natural balance, and his fields and gardens suffer in consequence. No doubt, also, insects often attack cultivated plants when natural ones on which they used to subsist have been exterminated. Forest clearance would also seem to increase the number of many kinds of insects by producing various changes in local climate conducive to their multiplication. The Coorgs think that the borer used to live in the bamboo, but owing to the

death of that tree throughout the district during the past year it was no longer able to subsist in it, and has therefore attacked the coffee. This general dying out of the bamboo, they say, occurs once in 60 years, that being the term of its existence; but it seems strange that all the bamboos in Coorg should be so exactly of the same age as to perish in a single year. I am investigating these statements, however, and will soon be in a position to say positively whether or not they are founded on fact. Some think that the borer has increased from the destruction or departure of insect-eating birds consequent on the cutting down of forest. Any one accustomed to jungle life knows that very few birds exist in dense forest, and that, if not disturbed, they rapidly increase wherever there is a clearing under cultivation. The comparative scarcity of birds in Coorg is doubtless caused by the great amount of dense forest that exists, the severity of the monsoon, and the destructive propensities of the Coorgs.

3. In various jungle trees and in the orange I have found larvæ which in appearance and mode of tunnelling have a strong resemblance to the coffee borers, but, as a rule, they differ from them in preferring dead to living wood. These and the coffee borers are all the larvæ of beetles or of moths. The white coffee borer (now so destructive) appears to belong to the genus clytus, but I defer naming it until I receive the opinion of entomologists whom I have consulted, as none of the entomological works that I have are of very recent date, and great changes have been made of late years in the group to which this beetle belongs. Most of the family are ligniperdous: thus we have the prionus, that preys on trees in Europe and South America, species of cerambyx, which attack the willow, aspen, &c., the saperda, that bores into the pear and plum, the callidium, which injures the fir, the scolytus, so destructive to the elm and other hard wood trees, the hylesinus, or ash-borer, the tomicus, a mite of a beetle, that killed in one year a million and a half of pine trees in Germany, the hylergus, which kills the side branches of Scotch fir, the platypus, which inhabits the oak, and many others. The measures that have been proposed for the destruction of these pests are innumerable, but so far as I can see, none of them would be applicable in the case of the coffee borer, except the cutting down and destruction of trees not infested, and the coating of the bark of sound trees with substances offensive to the perfect insect, so as to prevent the deposition of its eggs. A species of clytus, the clytus pictus, is in America very destructive to the locut tree, Robinia psendacacia. Like the coffee borer, it only exists in the living plant, but no effectual means appear to have been discovered for preventing its attacks. As already stated, the other kinds of borers found in Coorg are the larvæ of moths. I am now watching the chrysalis of the red borer, which appears to belong to the genus zenzera, of which there is an English species, the zenzera osculi, or wood leopard moth, which does a good deal of damage in plantations to the elm, ash, beech, and birch, and in gardens to the pear, apple, walnut, &c. Gardeners destroy the larvæ of the latter by pushing a flexible wire into its burrow, or by injecting into it a patent poisonous fluid called "Gishurst Compound." The red borer is well known on Ceylon coffee estates, but is not very destructive, and no particular means seem to have been proposed for getting rid of it. The "ringer," or insect that destroys the young coffee plants by gnawing off a ring of bark round the stem, is, as I stated in my last, the larvæ of the agrotis, or dart moth. It is called in Ceylon the black grub.

4. Since my last Report I have found in coffee on Native estates growing under shade a small beetle belonging to the genus tomicus, which bores the young primaries and secondaries, causing them to turn black and perish. The perfect insect is only about the size of a pin's head, and yet it does a great deal of damage to the young fruit-bearing wood. I have also seen on some estates a locust very destructive to the foliage of the coffee, and thus causing a considerable loss in crop.

5. I have made a pretty complete collection of the mosses and lichens that grow on the coffee in Coorg, and will enter into the subjects of their cause, effects, and prevention, in my final Report. I am now making microscopical preparations of the wood of coffee shrubs that have died from rot or other diseases, so as to illustrate the changes that have taken place. Specimens of soils from various estates have also been obtained, and I hope hereafter, when at leisure, to investigate their chemical composition.

6. The discovery of measures to destroy or prevent the appearance of the borer has, of course, formed the chief object of my solicitude, and although the peculiarities of its natural history are such as to throw serious obstacles in the way, still I hope to attain ultimately some measure of success. The fact of the insect being found in the perfect form in every month of the year nearly precludes the idea of being able to destroy it in the winged state, and the circumstance of its living as a grub and pupa in the interior of the stem renders it very difficult to attack it in either of these stages without destroying the tree. In the mean time, I would recommend the covering of the stems of the plants with clean fresh moss up to the terminal pair of primaries from the surface of the ground. The moss should be about two inches in thickness and secured with several bands of fibre, and if put on about the beginning of the monsoon, will live and become firmly banded round the stem in a short period, forming a mechanical barrier that would prevent the beetle from reaching the bark to deposit its eggs. The mossing would no doubt, to some slight extent, affect the health of the tree, but this would be largely compensated for by the protection that it would afford from so deadly an enemy as the borer. I believe, too, that, although the eggs of the borer were deposited under the moss, its presence would prevent them from hatching. The manner of applying the moss here proposed is exactly the same as that recommended by Mr. McIvor for the cinchonas, to increase the amount of alkaloids in their bark. Coal tar, pure or diluted with fish oil, applied to the stems will also have the effect of keeping away the beetles, its smell being most offensive to all insects. I lately saw some trees to which tar had been applied nine months ago, and although exposed to the monsoon, the coating had not lost its odour and the trees looked very vigorous. I mention these facts because it has been said that the tar soon loses its smell, and is also fatal to the coffee tree. Limewash has been used on some estates, but the great objections to its use are, that it is washed away by the first shower, and scales off when the tree is shaken by the wind. I believe a mixture of cow-dung and clay, like that used by the natives for leeping the walls and floors of their houses, would be more permanent, and perhaps as effectual, while it would be much cheaper.

7. Most planters seem inclined to grow on their estates trees to afford partial shade to the coffee and protect it from high winds. As a rule, coffee will not grow in Southern Coorg on slopes with a south-west exposure, the violence of the monsoon soon dwarfing or killing the plants. The scorching winds that prevail during the north-east monsoon are also very injurious to the coffee. The trees most in favour for shade and shelter are the wild jack, the sand paper tree (Ficus asperima), the atti murah (Ficus glomerta), and the charcoal tree (Spónia wightic), all of which are indigenous and spring up spontaneously. A good deal of English manure will be imported by planters this year.

8. It appears for various reasons desirable to introduce the cultivation of other plants beside coffee into this province. Last year I sent to the Superintendent cuttings of the Chinese grass cloth plant, which are doing pretty well in Merkara. I think the cocoa plant is also worthy of a trial, and have asked a small supply of seed from the Dewan of Travancore.

9. The coffee crop has turned out better than was anticipated, and this agreeable surprise has led most planters to take a much more hopeful view of the future. I am happy to report, too, that the borer does not seem to be on the increase in South Coorg, but rather on the decline, as in most bored trees about five per cent. of the insects found are dead. Still it is very difficult to arrive at a satisfactory conclusion as to the state of the pest at present, as the insect is for the most part in the winged state and not easily seen, and it is only as the dry weather begins to tell on the trees that those tunnelled will show symptoms of the injury they have sustained. The rodent alluded to in my last continues to prey on the insect, cutting a hole in the wood so as to reach its tunnel. It does not appear, however, to frequent estates of large extent and free exposure, but to live in Native gardens of limited size, in which there is some shade and abundance of cover in the shape of under-growth. The rain-fall has been deficient in the bamboo district, or eastern portion of South Coorg, and that and exhaustion of soil have kept some of the crop from ripening properly, while the trees on some estates there are now losing their leaves and the ends of the primaries withering.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

OUTLAY ON AGRICULTURAL WORKS IN BENGAL, DURING THE 10 YEARS 1857-58 TO 1866-67 INCLUSIVE.

Letter from the Controller of Public Works Accounts, Bengal, to the Chief Engineer, Bengal, Irrigation Department, No. 245, dated 13th January 1868.

In accordance with your verbal request, I have the honor to submit the annexed tables showing the outlay on Agricultural Works in Bengal during the 10 years 1857-58 to 1866-67 inclusive.

2. Table I shows the total Imperial outlay on this class of works in the several Divisions, Table II the outlay on Original Works, and Table III the outlay on Repairs. The abstract result being as follows :—

Years.	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
1857-58 ...	36,183	2,60,340	2,96,523
1858-59 ...	37,048	1,62,868	1,99,916
1859-60 ...	76,688	1,49,450	2,26,138
1860-61 ..	39,443	1,84,836	2,24,279
1861-62 ...	53,950	2,07,787	2,61,737
1862-63 ...	2,50,900	2,91,776	5,42,676
1863-64 ...	1,99,943	3,16,581	5,16,527
1864-65 ...	1,21,936	3,64,061	4,85,997
1865-66 ...	1,46,601	3,89,069	5,35,670
1866-67 ...	1,51,025	3,02,522	4,53,547
Total ...	11,13,717	26,29,293	37,43,010

It will be noticed that there is a marked increase in the outlay during the last five years as shewn by the following totals :—

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Five years, 1857-58 to 1861-62 ...	2,43,312	9,65,281	12,08,593
„ 1862-63 to 1866-67 ...	8,70,405	16,64,012	25,34,417
Total ...	11,13,717	26,29,293	37,43,010

3. Table No. IV shows the expenditure of 10 years, arranged according to divisions and under the several sub-heads of Embankments, Sluices, Bungalows and other works as follows :—

Divisions.	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Damoodah	1,30,188	4,44,225	5,74,413
Midnapore	15,774	38,723	54,497
Tumlook	89,401	5,42,479	6,31,880
Hidgellee	6,58,233	4,89,798	11,48,031
Balasore	10,177	64,226	74,403
Mahanuddy	1,18,342	3,47,176	4,65,518
Pooree	26,294	2,00,650	2,26,944
24-Pergunnahs	51,017	4,34,685	4,85,702
Berhampore	11,009	65,705	76,714
Darjeeling	2,228	384	2,612
Bhaugulpore	1,054	340	1,394
Rajshahye	.....	902	902
Total ...	11,13,717	26,29,293	37,43,010

Arranged according to outlay on sub-heads, the expenditure of the 10 years has been—

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
On Embankments	7,18,813	21,56,851	28,75,064
„ Sluices	1,06,622	1,44,362	2,50,984
„ Bungalows	1,12,111	2,10,245	3,22,356
„ Other Works	1,76,771	1,17,835	2,94,606
Total ...	11,13,717	26,29,293	37,43,010

4. The following shows the extent of Embankments and the number of Sluices and Bungalows in the several Divisions according to the latest returns: the numbers may probably have varied to some extent during the 10 years under review :—

Divisions.	Miles of Embankments.	Number of Sluices.	Number of Bungalows.	Average annual total outlay on repairs per mile.
				Rs.
Damoodah	238	64	20	187
Midnapore	12	...	1	323
Tumlook	386	121	25	141
Hidgellee	393	145	35	125
Balasore	78½	8	9	88
Mahanuddy	398½	96	16	87
Pooree	316½	43	10	63
24-Pergunnahs	220	...	18	197
Berhampore	80	...	...	82
Total ...	2,118	477	129	124

The total average cost of maintenance has therefore been Rs. 124 per mile per annum, of which Rs. 102 is for repairs of earth work, Rs. 7 for sluices, Rs. 10 for bungalows, and Rs. 5 for other works. The average cost of the Midnapore Embankments is exceptionally high, owing to certain charges debited in 1857-59 on account of embankments now included in the Tumlook Division; excluding these, the rate has been Rs. 155 per mile.

5. Table No. V contains a Statement of the outlay on each Original Work during the past five years. Of the total of this outlay, *viz.*, Rs. 8,70,405, nearly 5½ lakhs has been upon the Hidgellee Sea Dyke, the total outlay on which from the time when the work was taken up in 1860-61 to October 1867 has been Rs. 5,61,710, out of the sanctioned estimate of Rs. 6,03,120. The heaviest outlay on any Original Work in the previous five years was on the Naraje Spur at Cuttack, on which Rs. 40,123 were expended during 1858-59 and 1859-60.

6. It will be observed that no charges are shown for Establishment, such charges not being specially recorded for each class of work; but in considering the actual cost to the State of the maintenance of embankments, it should be borne in mind that the cost of Establishment on this class of work is equal to fully 25 per cent. on the outlay on works, or perhaps it would not be in excess to state that the charges for Establishment on Agricultural Works during the 10 years have been 10 lakhs of Rupees A sum of Rs. 25,012 charged under the head of "Establishment" was expended in the years 1857-58 to 1859-60 on the survey and levels connected with the delta of the Mahanuddy River, carried on under Captain Harris, R. E.

7. Exclusive of the Imperial outlay above noted, there has been an outlay of Rs. 5,33,481 on Tuccavee Works during the 10 years as shown in Table VI, which gives the total expenditure year by year in each Division. The following abstract shows the number of miles of embankment, with subsidiary works maintained, and the total outlay of the 10 years in each Division:—

Divisions.	No. of Miles of Embankment.	Outlay of 10 years.
		Rs.
Midnapore	289½	4,32,603
Tirhoot	139	89,941
Behar Road	1½	10,937
Total ...	430	5,33,481

8. The Zemindaree Embankments on which the above Tuccavee outlay has been incurred are the following:—

Zeminadree Divisions.	Length in Miles.	No. of Sluices.	Bungalows.	Average annual outlay of past 10 years.
				Rs.
Midnapore	144½	11	18	25,513
Ummersee	15	5		3,270
Culmijole	130	32		14,477
Gunduck ... {Tirhoot ... ... / Sarun ... ...}	139	25	6	[illegible]
Saori Bund	1½	...	...	[illegible]
Total ...	430	73	24	58,848

In addition to the above, some 46 miles of Zemindaree Embankments in Pooree and the Mahanuddy Divisions have been taken up for maintenance by this Department in the present year.

9. In connection with this subject of the outlay on embankments, it may be useful, as showing how much of the excess outlay is due to rise in prices, to quote the rates of earthwork and turfing in 1857 and at the present time; the rates of course vary with reference to particular circumstances, but the following may be taken as a fair average of the years:—

Divisions.	1857. Earth-work. 1,000 c. ft.	1857. Turfing. 1,000 s. ft.	1867. Earth-work. 1,000 c. ft.	1867. Turfing. 1,000 s. ft.	Increase. Earth-work.	Increase. Turfing.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Pooree	0 14 0	0 8 0	3 0 0	1 4 0	2 2 0	0 12 0
Cuttack or Mahanuddy ...	0 14 0	0 10 0	2 8 0	1 4 0	1 10 0	0 10 0
Balasore	1 0 0	0 8 0	2 8 0	1 4 0	1 8 0	0 12 0
Hidgellee	1 0 0	0 10 0	1 12 0	0 12 0	0 12 0	0 2 0
Burdwan	1 4 0	0 8 0	1 12 0	0 9 0	0 8 0	0 1 0
Tirhoot	0 12 0	0 8 0	0 12 0	0 12 0	Nil	0 4 0
Berhampore ...	1 6 0	0 14 0	2 4 0	1 4 0	0 14 0	0 6 0
24-Pergunnahs ...	1 8 0	0 8 0	3 8 0	1 4 0	2 0 0	0 12 0
Midnapore... ...	1 0 0	0 8 0	1 6 0	0 11 0	0 6 0	0 3 0
Tumlook	1 0 0	0 6 0	1 14 0	0 10 0	0 14 0	0 4 0

10. The increase in rates during the 10 years has been very great. In the Province of Cuttack the rates of the year 1867 are perhaps exceptionally high owing to the famine, but the average rates may be considered as fully doubled with the 10 years. In the 24-Pergunnahs the rate of earth-work is more than doubled, and in Burdwan and Berhampore the rate is increased by 50 per cent., whilst in the Tirhoot Embankments the rate of earth-work remains as 10 years ago, though the rate of turfing and the rates of work generally throughout the District are increased by 50 per cent.

11. It may be useful to place on record here the following information regarding embankments in Bengal, much of which has been obtained from a note prepared in the Secretariat Office in 1850.

12. The embankments of the District of Rajshahye were first ordered to be abandoned on the report of Lieutenant Forbes, R. E., in 1818, but this order does not appear to have been finally acted upon till 1849. The extent of these embankments in 1818 was estimated at 166 miles, of an average height of 6 feet and base of about 18 feet. The average annual expense of maintenance was Rs. 20,500.

13. The embankments in Jessore were abandoned in 1826. The extent of these embankments is stated to have been 150 miles, and the annual expense of maintenance was Rs. 15,000.

14. The embankments in Tipperah were abandoned in 1845 on a report by Captain Lang, but there is no detailed information as to their extent and the cost of maintenance.

15. The Tirhoot and Sarun Embankments on the Gunduck River were originally maintained from Imperial Funds: they were relinquished in 1820, but were again repaired on the petition of the landholders in 1830, and are now maintained at the landholders' expense. The length of the Tirhoot Embankments in 1829 is stated to have been 50 miles, and they were maintained at an average cost of Sicca Rs. 2,732 or 2,914 Company's Rupees.

16. The 24-Pergunnahs' Embankments, excepting those for the protection of the Salt works, were ordered to be abandoned in 1834 on the report of Captain Patton, R. E., but they were again taken up by Government in 1838, and the embankments have since been maintained at the expense of the Government, the liability being clearly recognized.

17. The embankments of Burdwan, Midnapore and Cuttack have been continuously maintained since these Provinces came under the British rule, excepting some of the interior embankments of Hidgellee, which were re-established in 1835, after being abandoned for 8 or 10 years. In the settlement with the Rajah of Burdwan in 1788 one of the conditions was, that Government would make him an allowance of Sicca Rs. 60,001 on account of *poolbundy*. This amount was reduced in 1791 by Rs. 6,259 on account of the Mundleghat and Chitora Estates, which were separated from the Burdwan Raj, and in 1807 the allowance of Rs. 53,742 was resumed by Government, as the Rajah failed to keep the embankments in repair: these repairs have since been done at the expense of Government; a portion of the embankment on the right bank was removed in 1856 on the recommendation of Colonel Beadle, R. E. In 1833 it was reported that the length of embankments in Cuttack and Burdwan was 2,344 miles, and the average cost of maintenance Rs. 1,33,000.

18. The Sikree Bund in Behar is a mere dam at the mouth of the Sikree River, and the first record of it dates so far back as 1785; it appears to have been several times destroyed and re-constructed from that date up to 1839, when, upon the representation of the several land-owners, Government ordered its re-construction and directed that engagements should be taken from the Zemindars to re-pay one-half the expense. The cost of maintenance is now however borne entirely by the Zemindars.

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No. 10 of 1868.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 7, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 21st February 1868, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 7 OF 1868.

A Bill to provide for the collection of fees by means of stamps in the High Courts at the Presidency Towns.

Preamble.

WHEREAS it is expedient to amend the law relating to the collection of fees in the High Courts of Judicature at Fort William in Bengal, Madras and Bombay; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The High Court Fees' Act, 1868."

Repeal of Act XX of 1862, sections 1, 3 and 4.

2. Sections one, three and four of Act No. XX of 1862 *(to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain sections of Act VIII of* 1859 *in the said High Court)* are hereby repealed.

Fees to be collected by stamps.

3. All fees for the time being chargeable in the High Courts of Judicature at Fort William in Bengal, Madras and Bombay, and their several offices, shall be collected by stamps from such date, in the said High Court of Judicature at Fort William, as the Governor General of India in Council shall notify in the *Gazette of India*, and from such date, in each of the said other High Courts, as the Local Government shall notify in the local official *Gazette*.

Stamps to be impressed or adhesive.

4. All or any stamps to be used under this Act shall be impressed or adhesive as the Local Government may from time to time direct.

General rules to be made by Local Government.

5. The Local Government, with the concurrence of the Chief Justice of the High Court, may, from time to time, make rules for regulating the use of stamps under this Act, and particularly for prescribing the application thereof to documents from time to time in use or required to be used for the purposes of such stamps, and for insuring the proper cancellation of adhesive stamps, and keeping accounts of all stamps used in the High Court under this Act.

Documents not properly stamped to be invalid.

6. No document which ought to bear a stamp under this Act shall be of any validity unless and until it is properly stamped; but if any such document is, through mistake or inadvertence, received, filed or used, without being properly stamped, a Judge of the High Court may, if he thinks fit, order that the same be stamped as in such order may be directed, and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Saving of fees allowed to sheriff, &c.

7. Nothing in this Act shall apply to the fees allowed to the sheriff, attorneys, or any clerk or officer of the High Court, who shall be paid by fees instead of by a fixed salary, or to the fees, if any, which such sheriff, attorneys, clerk or officer shall be allowed to receive in addition to any fixed salary.

Procedure in case of difference as to necessity of imposing a stamp.

8. If any difference arise between the officer whose duty it is to see that any stamp is affixed under this Act and any suitor or attorney, as to the necessity of imposing a stamp or the amount thereof, the question shall be referred to the Taxing Officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of the High Court.

Amendment of stamped instrument.

9. Where a stamped instrument is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

10. The Local Government may by notification in the official *Gazette* extend the provisions of sections three, four, five, six, eight and nine, *mutatis mutandis*, to the several Courts of Small Causes established in the towns of Calcutta, Madras and Bombay.

Power to extend Act to Presidency Towns' Small Cause Courts.

STATEMENT OF OBJECTS AND REASONS.

On the establishment of the High Courts of Judicature, it was enacted by Act XX of 1862 that Court fees and not stamp-duties should be chargeable in respect of proceedings in, and business coming before, the said Courts in the exercise of their ordinary original jurisdiction, and on appeal from their ordinary original civil jurisdiction. The system of collecting fees in money has been found practically inconvenient, as it involves much uncertainty and delay in their realization, and, further, entails the necessity of keeping complicated accounts and subjecting them to audit and examination.

It is believed that this inconvenience will be obviated by the substitution of stamps for payments of fees in money; and the present Bill, which is modelled on the statute 28 Vic., c. 15, is intended to effect this substitution. The proposed change has of late years been generally adopted in England, and is no less suited to the High Courts of this country.

The stamp system, moreover, commends itself for adoption in those Courts, not merely as following the English practice, but as being in general harmony with that prevailing in all Courts of justice established beyond the precincts of the presidency towns.

Power is given to the Local Governments to extend the principal provisions of the Bill to the Presidency Courts of Small Causes.

F. R. COCKERELL.

The 7th February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India, Home Dept. (Legislative).

STAR OF INDIA.

NOTIFICATION.

Fort William, the 6th March 1868.

No. 7.

The Hon'ble Sir W. Muir, K.C.S.I., having resigned the office of Secretary to the Most Exalted Order of the Star of India, His Excellency the Viceroy and Governor General as Grand Master is pleased, under the provisions of Section XIV of the Statutes, to nominate Sir R. Temple, K.C.S.I., to be Secretary of the Order in his room.

SEYMOUR BLANE, *Lieut. Colonel,*
Mily. Secy. to the Viceroy and Govr. Genl.

HOME DEPARTMENT.

NOTIFICATIONS.

Judicial.

Fort William, the 5th March 1868.

No. 396.

Captain E. M. Playfair, Cantonment Magistrate, Kamptee, has obtained three months' privilege leave from the 9th instant, or from such subsequent date as he may avail himself of the leave.

Captain S. S. Sutherland, District Superintendent of Police, Nagpore, is appointed to officiate as Cantonment Magistrate at Kamptee, during the absence of Captain Playfair, or until further orders.

Police.

The 3rd March 1868.

No. 103.

Notification No. 5077, dated the 2nd October 1867, published in the *Gazette of India* of the 5th idem, is cancelled, and the following substituted for it:—

Under the provisions of Act XXXII of 1867, the Governor General in Council is pleased to delegate to the Chief Commissioners of Oude, the Central Provinces, and British Burmah, the powers of a Local Government under the terms of Act V of 1861, with the exception of Section 4 of the said Act, in respect of which the powers hereby conferred on the said Chief Commissioners is restricted, as respects the appointment of Inspector General only, to the nomination of that Officer, which will be subject to the approval of the Governor General in Council.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Military.

Fort William, the 3rd March 1868.

No. 62.

LEAVE.—Assistant Surgeon L. F. Dickson, of the Meywar Bheel Corps, is granted privilege leave of absence for three months, instead of two months, as notified in General Order No. 19, dated 24th January last.

General.

The 3rd March 1868.

No. 415.

The services of Lieutenant T. C. Plowden, Assistant Commissioner in the Punjab, are re-placed at the disposal of the Military Department.

No. 418.

APPOINTMENT.—Mr. W. C. Capper, Deputy Commissioner of Lucknow, to officiate as Commissioner of Lucknow.

No. 421.

LEAVE.—Dr. K. Burr, of the Jeypore Political Agency, is granted privilege leave of absence for six weeks.

The 4th March 1868.

No. 425.

The following arrangements in Mysore are sanctioned by the Governor General in Council:—

Mr. R. G. Hodson, Inspector of Schools, 2nd Circle, to act as Inspector of Schools, 1st Circle.

Mr. P. Staunton, Head Master of the Normal School, to act as Inspector of Schools, 2nd Circle.

The 5th March 1868.

No. 427.

PROMOTIONS.—The following promotions in the Oudh Commission are sanctioned by the Governor General in Council:—

Captain H. S. V. Fisher, to be Assistant Commissioner, 1st Grade.

Captain J. Low, to be Assistant Commissioner, 2nd Grade.

No. 429.

APPOINTMENTS.—Mr. H. J. Sparks, C.S., Officiating Civil Judge, to officiate as Deputy Commissioner of Lucknow.

Mr. F. Lincoln, to officiate as Civil Judge of Lucknow.

Mr. J. Dyson, to officiate as Judge of the Small Cause Court, Lucknow.

No. 431.

LEAVE.—Major A. J. Bruce, Deputy Superintendent of the Toomkoor District, Mysore, is granted preparatory leave for fourteen days, to proceed to Madras, for the purpose of appearing before the Medical Board.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 4th March 1868.

No. 1328.

Under the provisions of Section 4 of Act X of 1862, the Governor General in Council is pleased to permit the use of adhesive stamps of the requisite value on the Proxy Papers described in the additional Clause to Article 43, Schedule A, Act X of 1862, enacted by Section 5, Act XXVI of 1867.

The 5th March 1868.

No. 1105.

Monthly Statement of Accounts that have been received under the New System up to 29th February 1868.

ACCOUNTING OFFICES.	FOR 1867-68, UP TO WHAT MONTH.
Accountant General, Bengal ...	December 1867.
Ditto, British Burmah	Ditto.
Deputy Accountant General, Central Provinces	Ditto.
Accountant General, Madras ...	Ditto.
Ditto, Bombay	Ditto.
Ditto, N. W. Provinces (for Oude) ...	Ditto.
Ditto, ditto (for N. W. Provinces) ...	Ditto.
Ditto, Punjab	November 1867.*
Treasury and Departmental Accounts Branch (for India)	Ditto.
Public Works Department ...	Ditto.
Military Department	October 1867.†

* December accounts received on 2nd March 1868.
† November do. do.

The 6th March 1868.

No. 1109.

Mr. Tudor Trevor returned from the leave which was granted to him in Financial Notification No. 2568, dated 10th September 1867, and on the 25th February 1868 joined the Office of the Accountant General, Madras, on the forenoon of that day.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 2nd March 1868.

No. 216 of 1868.—The following Extract from the *London Gazette* of the 21st January 1868, page 278, is published for general information:—

London Gazette of the 21st January 1868, page 278.

WAR OFFICE;
Pall Mall, the 21st January 1868.

BREVET.

"The under-mentioned Officers having completed the qualifying service with the rank of Lieutenant Colonel, to be Colonels, under the Royal Warrant of 3rd February 1866:—

* * * *

"Lieutenant Colonel David George Robinson, Royal (late Bengal) Engineers, dated 31st December 1867."

No. 217 of 1868.—Agreeably to G. G. O. No. 94, dated 1st May 1867, the under-mentioned Widows are admitted to pensions equal to those conferred by the 2nd and 3rd Classes of the Order of Merit on their late husbands, for three years, commencing from the date of the casualty :—

Name of Claimant.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Caste.	Personal appearance and particular marks.	Village and District.	Name of Husband, Rank, and Last Corps.	Date of admission.	Date of Commandant's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
Wuheedun	25		4	11	Mal[illegible] date.	Fairer complexion, a small mole on left eye-lid, and a cut on the [illegible]	Agra	Sukhdeo Singh, Sipahee, Sirmoor Battalion.	11th Aug. 1866	18th Oct. 1866	* ...	3 years	Meerut.
Moonowerun Nissa Khanum	29	8	5		Mussulman	A stout looking woman; a small [illegible] on forehead.	With the 3rd Regt. Cavalry, H. C.	Mirza Ollyat Beg, Risaldar 3rd Cavalry, H. C.	6th Jan. 1867	24th April 1867	† ...	3 years	With the 3rd Regt. Cavalry, H. C.

* Rate of Cavalry Mutiny Pension.

† Rate of Cavalry Mutiny Pension.

No. 218 *of* 1868.—The leave of absence to visit the Presidency preparatory to proceeding to Europe on medical certificate granted to Captain W. B. Barwell, of the Bengal Staff Corps, late Sub-Assistant Commissary General, 3rd Class, in Government General Order No. 86 of the 28th January 1868, is to be held to have had effect from the 12th January to the 17th February 1868, instead of the dates previously notified.

No. 219 *of* 1868.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant William John Williamson, of the General List, Infantry, Assistant Commissioner, 1st Grade, Garrow Hills, Bengal. } 11th Oct. 1867.

No. 220 *of* 1868.—The under-mentioned Non-Commissioned Officers of the Unattached List are promoted to the rank of Sub-Conductor :—

Sergeant George Hutchings, attached to the Army Clothing Agency.

Sergeant Charles John Marsden, attached to the Office of the Quarter Master General.

No. 221 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Stud Department.

Captain T. F. C. Rochfort, of the late 4th European Light Cavalry, who was attached to the Department by Government General Order No. 48, dated 12th January 1865, to be Doing Duty Officer, *vice* Captain Macnaghten, deceased.

The 3rd March 1868.

No. 222 *of* 1868.—With reference to Government General Order No. 603, dated 6th June 1867, the following modifications in the Circles of Medical Superintendence attached to the Indian Medical Service are authorized :—

The Station of Rajmehal and its Sub-divisional Stations are transferred from the Presidency to the Dinapore Circle.

The Station of Pubna from the Dacca to the Presidency Circle.

No. 223 *of* 1868.—His Excellency the Governor General in Council is pleased to appoint Captain H. A. Mallock, Royal Artillery, Superintendent and in charge of the Stores and Workshops of the Telegraph Department, to be a Member of the Committee convened under Government General Order No. 170, dated 19th February 1868, for the purpose of framing Rules for the examination of Stores on arrival from England, in room of Lieutenant W. Shepherd, Royal Engineers, who has been transferred from the Telegraph to the Public Works Department.

No. 224 *of* 1868.—With reference to Government General Order No. 523 of the 22nd June 1864, it is hereby notified that the Right Hon'ble the Secretary of State for India has been pleased to direct that the order contained in paragraph 2 of Sir C. Wood's letter No. 133, dated 9th May 1864, under which forfeiture of all claims to Indian pensions is involved by exchanges between Officers of the non-purchase Regiments, *be* rescinded.

No. 225 *of* 1868.—The following promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose room.
1st Goorkha Regiment, Light Infantry.	Jemadar Kishnea Kunka ...	Subadar	29th Dec. 1867...	Cumner Sing Thappa, deceased.
	Havildar Khallia Bandaree ...	Jemadar	Ditto ...	Kishnea Kunka, promoted.

No. 226 *of* 1868.—Major **R. Davidson**, of the Bengal Staff Corps, Assistant Commissary General, is allowed leave of absence for one month, from the 20th March 1868, to visit Kurrachee, preparatory to applying for leave of absence on sick certificate to Europe.

No. 227 *of* 1868.—The under-mentioned Officer has reported his departure on the date specified opposite to his name :—

Honorary Captain E. Smith, Department Public Works, Punjab, Government General Order No. 95 of 1868. } *Clyde*, 22nd February 1868.

The 4th March 1868.

No. 228 *of* 1868.—The following promotions and alterations of rank are made, subject to Her Majesty's approval :—

PROMOTIONS.

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose room.
Infantry ...	Major (Brevet Lieutenant Colonel) William Clarke Green.	Lieut. Colonel	9th December 1867.	Lieutenant Colonel (Brevet Colonel) H. E. S. Abbott, promoted.
Cadre of the late 60th Native Infantry.	Captain (Major in Staff Corps) Frederick Charles Innes.	Major ...		
	Lieutenant Alan Murray (Staff Corps)	Captain ...		

ALTERATIONS OF RANK.

Corps.	Rank and Name.	To Rank from.	In whose room.
Infantry ...	Lieutenant Colonel Henry Mills (Staff Corps) ...	25th Oct. 1867	Lieutenant Colonel E. J. Simpson, retired.
Cadre of the late 2nd Native Infantry.	Major (Brevet Lieutenant Colonel) Henry Knightley Burne (Staff Corps).		
	Captain Thomas Dennehy (Staff Corps) ...		
Infantry ...	Lieutenant Colonel John Ward	Ditto ...	Lieutenant Colonel H. Mills (Staff Corps), removed from the list of Regimental Lieutenant Colonels.
Cadre of the late 4th European Regiment.	Major Edward Thompson (Staff Corps) ...		
	Captain Charles Allan McDougall (Staff Corps)...		Captain (Lieutenant Colonel in Staff Corps) J. J. Hamilton, deceased.
Cadre of the late 2nd Native Infantry.	Captain Francis Frederick Rowcroft (Staff Corps)	1st Dec. 1867	

No. 229 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps, having completed 26 years' service, are promoted to the rank of Lieutenant Colonel, from the dates specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Major William Ruxton Eneas Alexander ... ... 2nd March 1868.
Major Adrian Hugh Paterson ... ... 3rd „ 1868.

No. 230 *of* 1868.—The following promotion is made from the date specified, under the operation of Government General Order No. 682 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval :—

Brevet.

To be Lieutenant Colonel.

Major Frederick John Davies, late 58th N. I.... ... ... 2nd March 1868.

No. 231 *of* 1868.—The under-mentioned Officers of the Bengal Staff Corps, having completed 12 years' service, are promoted to the rank of Captain, from the dates specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Lieutenant Robert Groves Sandeman ... ... 8th February 1868.
„ Charles Lawrence Brown Constable ... ... } 4th March 1868.
„ Henry Peter Poleman Nash ... ...

No. 232 *of* 1868.—The following temporary promotions are made from the dates specified :—

ORDNANCE COMMISSARIAT DEPARTMENT.

RANK AND NAMES.	TO BE	FROM WHAT DATE.	IN WHOSE ROOM.
Sub-Conductor Thomas Arnold ...	Officiating Conductor.	9th January 1868	During the absence on duty with the Abyssinian Expedition of Conductor A. J. Ryan, or until further orders.
Sub-Conductor William Ware ...	Ditto	12th February 1868	During the absence on furlough of Conductor Braunegan, or until further orders.
Overseer Sergeant Percussion Cap Factory.			
Sergeant John Grimshaw ...	Officiating Sub-Conductor.	9th January 1868	Sub-Conductor Arnold promoted temporarily.
Magazine Sergeant John Entwistle	Ditto	12th February 1868	Sub-Conductor Ware promoted temporarily.

The 5th March 1868.

No. 233 *of* 1868.—The under-mentioned Officers have reported their return from England :—

	Date of arrival at Fort William.
Captain R. Cadell, of the Bengal Staff Corps, District Superintendent of Police, North-Western Provinces.	10th Feb. 1868.
	Date of arrival at Bombay.
Lieutenant A. Fitzgerald, of the General List, Infantry, Adjutant, 26th (Punjab) Regiment Native Infantry.	25th Feb. 1868.
	Date of arrival at Fort William.
2nd Captain A. Walker, of the Royal Artillery, Commissary of Ordnance, 3rd Class.	
Captain T. C. Graham, of the late 4th European Light Cavalry.	
2nd Captain G. Swinton, of the Royal Engineers.	28th Feb. 1868.
Captain A. Callander, of the Bengal Staff Corps.	
Lieutenant J. H. Baldwin, of the Bengal Staff Corps, Quarter Master, 39th (The Allygurh) Regiment Native Infantry.	

No. 234 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

HYDERABAD CONTINGENT.

No. 2 *Horse Light Field Battery.*

Lieutenant J. A. Kelso, of the Royal Artillery, to officiate as Subaltern, during the period 2nd Captain H. F. Pritchard may officiate as Commandant of No. 4 Battery, Hyderabad Contingent, or until further orders.

No. 235 *of* 1868.—The following Military Letter from the Right Hon'ble the Secretary of State for India, No. 32, dated 31st January 1868, is published for general information :—

MILITARY.
No. 32.

INDIA OFFICE ;
London, 31st January 1868.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—The Commissioners of Chelsea Hospital being of opinion that the present mode of payment by them (by means of the ordinary form of order) to claimants in India, of shares of prize money due to them for service in British Regiments in the instances in which such shares have been inadvertently remitted for payment in this country, entails very great delay, I have consented, on the repayment to this Office of the amount of any such shares, to authorize their payment in India.

2. On all future occasion, therefore, payments will be authorized by the Governments of the respective Presidencies in which the claimant may reside, a report of the date of payment being made to this Office.

I have, &c.,

(Sd.) STAFFORD H. NORTHCOTE.

No. 236 *of* 1868.—With reference to Government General Order No. 165 of the 2nd March 1863, the name of the under-mentioned Officer, who retired from the Service under the Annuity Scheme of 1861, is removed from the list of regimental Lieutenant Colonels :—

RANK AND NAMES.	REMARKS.
Lieutenant Colonel (Major General, Retired List) H. P. Burn, C. B., Bengal Infantry.	By the death of Colonel (Lieutenant General) W. H. Marshall, Bengal Infantry.

No. 237 *of* 1868.—Lieutenant J. Morison, of the Calcutta Volunteer Rifle Corps, is allowed leave of absence to Europe on private affairs for one year from the 31st instant.

No. 238 *of* 1868.—The services of Lieutenant J. W. Ridgeway, of the General List, Infantry, are placed at the disposal of the Government of the North-Western Provinces.

No. 239 *of* 1868.—Captain A. Walker, 3rd Class Commissary of Ordnance, having reported his return from sick leave to Europe on the 29th February 1868, is appointed to officiate as 2nd Class Commissary of Ordnance from that date, during the absence on sick leave to Europe of Captain J. Stewart, or until further orders. Captain C. Hunter, who is now officiating as 2nd Class Commissary of Ordnance, will revert to his proper position as 3rd Class Commissary.

The 6th March 1868.

No. 240 *of* 1868.—Honorary Lieutenant James Crohan, Assistant Commissary of Ordnance, attached to the Gunpowder Agency at Ishapore, is allowed leave of absence for one year, with effect from the 4th February 1868, to remain at the Presidency on medical certificate.

No. 241 *of* 1868.—The following orders issued by the Government of Bombay are confirmed :—

Granting leave of absence to Europe on medical certificate to the under-mentioned Officers :—

No. 126 *of the 20th February* 1868.—Lieutenant Colonel John Allen Wright, of the Bengal Staff Corps, Cantonment Magistrate, Morar.	For twenty months.
No. 127 *of the 25th February* 1868.—Surgeon Major Henry Mills Cannon, M. D., of the Medical Department, Civil, Lucknow.	For ten months, under the new Regulations.

No. 242 *of* 1868.—In continuation of Government General Order No. 154 of the 14th ultimo, the services of the under-mentioned Officers are placed temporarily at the disposal of the Government of Bombay for employment with the Abyssinian Expeditionary Force :—

Captain F. W. Russell, of the late 3rd European Light Cavalry.	For the Land Transport Corps.
Captain L. H. P. DeH. Larpent, of the Bengal Staff Corps.	
Captain H. L. Hawkins, of the Bengal Staff Corps.	
Captain L. E. Evans, of the late 15th Native Infantry.	
Lieutenant C. E. Bates, of the Bengal Staff Corps, Brigade Major, Lucknow.	
Lieutenant H. G. Becher, of the Bengal Staff Corps, 2nd Wing Subaltern, 11th Native Infantry.	
Lieutenant A. J. Wallace, of the Bengal Staff Corps.	
Lieutenant H. L. Young, of the General List, Infantry.	
Lieutenant C. W. Babington, of the General List, Infantry, 1st Squadron Subaltern, 9th Cavalry.	In charge of Camel-men proceeding from the Punjab.
Lieutenant P. H. Moubray, of the Royal Artillery, 2nd Wing Subaltern, of the 13th (The Shekhawattee) Regiment Native Infantry.	As an Assistant to the Officer in charge of Muleteers proceeding from the Punjab.

No. 243 *of* 1868.—The under-mentioned Officer has reported his departure on the date specified opposite to his name :—

Assistant Surgeon J. W. Johnston, M. D., of the Medical Department, Government General Order No. 208 of 1868.	*City of Bombay,* 3rd March 1868.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

NOTIFICATION.

Calcutta, the 6th March 1868.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned and Warrant Officers on the dates specified were received in the Military Department during the month of February 1868 :—

CORPS.	RANK AND NAMES.	DATE OF DECEASE.	PLACE OF DECEASE.	TESTATE OR INTESTATE.	REMARKS.
Bengal Staff Corps ...	Major A. S. Haig ...	3rd Jan. 1868	Calcutta.		
104th Foot ...	Captain A. L. Douglas ...	8th Feb. „	Dugshaie ...	Intestate	Widow, Mrs. M. M. Douglas, Isle of Wight, England.
Medical Department ...	Assistant Surgeon J. R. Purefoy, M. D.	16th „ „	Calcutta ...	Ditto ...	Father, J. Purefoy, Esq., Lucan, near Dublin, Ireland.
19th Hussars ...	Vety. Surgn. H. Anderson	25th „ „	Benares.		
Subordinate Medical Department.	Offg. Assistant Apothecary W. C. Stapleton.	3rd Dec. 1867	Calcutta.		
Ordnance Department	Conductor W. Fullam ...	5th Feb. 1868	Ishapore ...	Testate ...	Widow, Mrs. Eliza Fullam, Ishapore, administering.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

Calcutta, the 6th March 1868.

NOTICE

Is hereby given that the amounts on account of the Estates of deceased European Commissioned Officers and a Soldier, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice:—

***Statement of Deposits** made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's British Military Service during the Month of February* 1868.

Date of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of.				Rate of Exchange.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.		
												In Co.'s Rupees.	Equivalent in Sterling	
	Commissioned Officers.						Rs. A. P.		Rs. A. P.	Rs. A. P.				
4th Feb. 1868	(a) Henry Cotterill Smith	Lieutenant	Royal Madras Engineers		5th Dec. 1867	Intestate	2,849 3 8	...	2,849 3 8	*2,913 10 0				
5th „ „	(a) Ditto	Ditto	Ditto		Ditto	Ditto	64 6 4	...	64 6 4					
12th „ „	(b) Henry Edmund Stanley	Captain	1—23rd Foot		15th Nov. 1867	Ditto	268 3 9	...	268 3 9					
19th „ „	(c) William O'Brien	Ditto	Royal Artillery		12th May 1867	Not known	1,143 12 0	...	1,143 12 0					
25th „ „	(d) Frances Philip Ferguson	Ensign	Her Majesty's 77th Foot		28th July 1867	Intestate	376 7 9	...	376 7 9					
25th „ „	(e) George Cook	Lieutenant	Ditto		18th June 1867	Ditto	131 11 0	...	131 11 0					
25th „ „	Charles Jebb Armstrong	Ensign	Ditto		9th June 1867	Ditto	7 0 10	...	7 0 10					
						Total...	5,141 7 4	...	5,141 7 4	2,913 10 0				

(a) Father, Mr. J. Smith, Foxhill House, Old Road See near London.
(b) Widow, Mrs. Ida Amelia Stanley, Allahabad. Children, Henry Edmund Thomas Stanley and a daughter, name not known. Administrator General administering.
(c) Nearest of kin, eldest brother James O'Brien, Esq., 109 Belgrave Road, London, S. W., Mrs. Martin, eldest sister, 26 Fitz William Square, Dublin.
(d) Father, W. D. Ferguson, Esq., 48, Mountjoy Square, Dublin.
(e) Father, A. S. Cook, Esq., Great King Street, Edinburgh.

* Remitted by a Transfer Receipt on Madras, 11th February 1868.

FORT WILLIAM;
PAY OFFICE,
The 29th February 1868.

C. F. M. MUNDY, *Colonel,*
Presidency Paymaster.

Statement of Deposits made at the Pre ***...y Pay Office on account of Estates of deceased European Commissioned Officers and a Soldier of Her Majesty's Indian Military Service during the Month of February*** 1868.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of.				Rate of Exchange.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.		
												In Co.'s Rupees.	Equivalent in Sterling.	
							Rs. A. P.		Rs. A. P.					
	Commissioned Officers.													
14th Feb. 1868	(a) David Scott, M. D. ...	Surgeon Major ...	Bengal Medical Establishment.	...	15th Sept. 1867	Will left unattested.	1,557 13 3	...	1,557 13 3					
19th „ „	(b) John Guyse Sparke ...	Major ...	Bengal Staff Corps ...	...	27th Nov. 1867	Intestate	1,359 0 3	...	1,359 0 3					
	Private.													
1st Feb. 1868	George Radley ...	Private ...	Late 6th European Regiment.	...	13th May 1861	Ditto ...	9 11 0	...	9 11 0					
					Total ...	...	2,926 8 6		2,926 8 6					

(a) Mother, Mrs. Susan Lyall or Scott, Ballwyllo, near Brechni, Montrose, Scotland.
(b) Widow, Mrs. Catherine Frances Sparke: Children, Mary Frances, John Guyse, Gerald Maitland, Emily Jessie—Sparke. Administrator General administering.

FORT WILLIAM;
PAY OFFICE,
The 29th February 1868.

C. F. M. MUNDY, *Colonel,*
Presidency Pay Master.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 2nd March 1868.

No. 61.

Mr. A. R. Mosley, Assistant Engineer, 1st Grade, Central Provinces, at present in Europe, is permitted, at his own request, to resign his appointment in the Public Works Department, with effect from the 10th September 1867.

No. 62.

Mr. E. Godfrey, Overseer, 2nd Grade, Coorg, is permitted to resign his appointment in the Public Works Department, at his own request.

No. 63.

Lieutenant Colonel C. D. Newmarch, R. E., Superintending Engineer, 2nd Class, 1st Grade, and officiating in the 1st Class, 2nd Grade, is promoted to be Superintending Engineer, 1st Class, 1st Grade, with effect from 1st January, *vice* Colonel Hodgson, promoted.

Lieutenant Colonel W. W. H. Greathed, R. E., C. B., is re-appointed to the Public Works Department as a Superintending Engineer, 2nd Class, 1st Grade.

The 3rd March 1868.

No. 64.

Mr. R. O'Flaherty is appointed to the Public Works Department as an Engineer Apprentice, and posted to Bengal.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATIONS.

Dehra Doon, the 28th February 1868.

No. $\frac{5}{210}$.

Mr. Charles Low is appointed a Sub-Assistant of the 4th Grade, with effect from this date.

The 2nd March 1868.

No. $\frac{9}{217}$

Mr. James Low, Sub-Assistant, 1st Grade, having returned to duty on the 27th ultimo, the unexpired portion of the leave of absence granted to him in the Departmental Notification in the *Gazette of India* of the 29th June 1867 is hereby cancelled.

J. T. WALKER, *Lieut. Colonel, R. E.,*
Supdt. G. T. Survey of India.

PAPER CURRENCY DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th February 1868.

The following amounts in Circle Notes are available at this Office:—

Allahabad	...	... 24,61,210.
Lahore	...	... 11,81,420.
Nagpore	...	... 8,850.

L. BERKELEY,
Asst. Commr. of Paper Currency.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 2nd March 1868.

12107

L. M. 4, No. 25.

Tenders are invited for the conveyance of the Government Mails and Banghies between Calcutta and Midnapore by Mail Cart, and Horse Carriage capable of conveying one or two passengers.

G. BATTYE,
Post Master General of Bengal.

The 22nd February 1868.

No. 278.

Mails for Bimlipatam, Vizagapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Carwar, Vingorla, and Bombay, for transmission per Steamer *Burmah*, will be closed at this Office on Sunday, the 15th March, at 6 P. M.

The 3rd March 1868.

No. 287.

The latest safe date for posting letters in Calcutta for the next Overland Mail *vid* Bombay will be Monday, the 9th March 1868.

There will be no Express.

N. B.—The Letter Boxes will close at 6 P. M. precisely, after which hour letters will be received on payment of a late letter fee of 8 annas per cover up to 7 P. M., at which hour the Office will finally close.

No. 288.

The Overland Mail of the 23rd February and Express Packet of the 24th idem arrived at Bombay in time for the Overland Steamer.

The 5th March 1868.

No. 289.

The Overland Mail per Steamer *Surat* will be closed on Monday, the 16th instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, Cape of Good Hope, St. Helena, and Australia, can be sent by this opportunity.

Postage:	Weight.	*Vid Marseilles.*	*Via Southampton.*
	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0

W. H. McGOWAN,
Post Master of Calcutta.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned students have passed the Examination for Honors in Arts :—

IN ENGLISH.

Class II.

Shurrut Chunder Banerjea ... ... Presidency College.

Class III.

Jogendro Nauth Bose ... ... Presidency College.

IN SANSCRIT.

Class III.

Hurikristo Chatterjea ... ... Sanscrit College.

IN HISTORY.

Class II.—In Order of Merit.

Gopal Chunder Mookerjee ... ... Presidency College.
Ameer Ali ... ... Hooghly College.

Class III.

Taraprosonno Banerjea ... ... Presidency College.

IN MATHEMATICS.

Class I.

Anondmohun Bose ... ... Presidency College.

Class III.—In Order of Merit.

Ram Churn Mitter ... ... Presidency College.
Mutty Laul Roy Chowdry ... ... Ditto.

IN MENTAL AND MORAL SCIENCE.

Class I.

Baneemadhub Dutt ... ... Presidency College.

Class II.

Krishnadoss Dey ... ... Calcutta Free Church Institution.

Class III.—In Order of Merit.

Troilockya Nauth Bose ... ... Calcutta Free Church Institution.
Nuffer Chunder Chatterjea ... ... Hooghly College.

The under-mentioned students have passed the Examination for the Degree of Master of Arts :—

In Alphabetical Order.

Aubinash Chunder Banerjea ... ... Presidency College.
P. N. Banerjea ... ... Doveton College.

The under-mentioned Licentiates in Law, having graduated in Arts, are declared, under Clause 7 of the B. L. Regulations, to be entitled to the Degree of Bachelor-in-Law :—

Tarucknath Palit ... ... Presidency College.
Juggobundhu Ganguly ... ... Ditto.
Nilmoney Doss ... ... Ditto.

The under-mentioned Licentiate in Civil Engineering, having passed the B. A. Examination, is declared, under Clause 8 of the B. C. E. Regulations, to be entitled to the Degree of Bachelor in Civil Engineering :—

Ram Rutton Mozoomdar ... ... Presidency College.

CALCUTTA UNIVERSITY,
The 24th February 1868.

J. SUTCLIFFE, M. A.,
Registrar.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 24th, 1868	.....	2,25,507	5,114	4,04,181	30,61,717
„ 25th, „	.....	2,420	932	2,57,061	30,61,717
„ 26th, „	.....	.....	932	1,07,055	30,61,717
„ 27th, „	3,485	.....	4,417	1,07,055	30,61,717
„ 28th, „	.....	916	3,485	1,00,152	30,61,717
„ 29th, „	.....	.....	3,485	99,721	30,61,717

Calcutta Mint,
The 2nd March 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 *A, dated Simla,* 30*th July* 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India.*"

Lost.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{32}$04280 for Rs. 10.

James P. De'Oine.

First halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{24}$07383 for Rs. 10.
„ $\frac{A}{33}$95561 „ 20.

P. F. Balcher.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{35}$55141 for Rs. 50.

C. A. Charles.

Right halves of the following Currency Notes:—

No. $\frac{A}{44}$39978 for Rs. 20.
„ $\frac{A}{44}$32973 „ 20.
„ $\frac{A}{32}$08033 „ 20.
„ $\frac{A}{34}$55554 „ 20.
„ $\frac{A}{37}$72840 „ 10.

Yeanuth Hossein.

Right half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{34}$74001 for Rs. 20.

Geo. Cawley.

The second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{31}$60150 for Rs. 10.

Soshee Bhoosun Chatterjee.

In transit the right half of the following Currency Note:—

No. $\frac{A}{18}$44328 for Rs. 100.

Luckhee Narain Bhuttacharjee.

In transit between Roorkee and Umballah first halves of the following Lahore Circle Currency Notes:—

No. $\frac{A}{18}$68343 for Rs. 10.
„ $\frac{A}{18}$68344 „ 10.
„ $\frac{A}{18}$68347 „ 10.

W. H. Browne.

In transit by Post from Kangra to Jullundur right halves of the following Currency Notes:—

No. 13890 for Rs. 50.
„ 39048 „ 20.
„ 74114 „ 10.

Charles Lefevre.

Second halves of the following Currency Notes:—

No. $\frac{A}{26}$06201 for Rs. 10.
„ $\frac{A}{24}$37257 „ 20.

G. H. Hollby.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{21}$56862 for Rs. 10.

J. Fraser.

In transit from Indore Division to Khundwa the following Nagpore and Bombay Circle Currency Notes:—

Nagpore Circle.

No. $\frac{A}{25}$31413 for Rs. 50.
„ $\frac{A}{26}$61830 „ 20.
„ $\frac{A}{26}$61829 „ 20.
„ $\frac{A}{26}$74399 „ 20.
„ $\frac{A}{26}$74521 „ 20.

Bombay Circle.

No. $\frac{C}{33}$13841 for Rs. 100.
„ $\frac{C}{35}$00460 „ 50.
„ $\frac{C}{37}$04467 „ 10.
„ $\frac{C}{44}$00917 „ 10.

G. J. MOBERLY.

In transit between Dumoh and Saugor the following Currency Notes of the Nagpore Circle, Calcutta Series:—

No. 55095 for Rs. 50.
„ 55096 „ 50.
„ 51696 „ 100.
„ 51899 „ 100.

DEOSHUNKUR MAHAJUN.

In transit from Tandah to Sahebgunge, Kheree, first halves of the Allahabad Circle Currency Notes:—

No. $\frac{A}{33}$63093 for Rs. 50.
„ $\frac{A}{33}$90233 „ 100.

F. CARNEGY.

In transit by Post from Roy Bareilly to Lucknow the following Allahabad Circle Currency Notes—intimation of loss given to the Currency Office:—

No. 37381 for Rs. 10.
„ 74817 „ 20.

RUSHEEDOODDEEN.

In transit from Nattore to Benares left half of the following Currency Note:—

No. $\frac{A}{5}$10655 for Rs. 10.

MRITUNJOY MOOKERJEE.

In transit from Lahore to Calcutta right halves of the following Lahore Circle Currency Notes—intimation of loss given to the Currency Office:—

No. $\frac{A}{18}$65647 for Rs. 50.
„ $\frac{A}{18}$55626 „ 10.
„ $\frac{A}{18}$78218 „ 10.

F. M. RUTTIGAN.

In transit by Post first halves of the following Government Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{44}$52505 for Rs. 20.
„ $\frac{A}{45}$03759 „ 20.
„ $\frac{A}{44}$89821 „ 20.

L. P. CAMMIADE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{6}$02676 for Rs. 10.

W. KEEP & Co.

In transit by Post from Dinapore to Cawnpore second halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{48}$15848 for Rs. 10.
„ $\frac{A}{44}$12210 „ 10.
1st half of „ $\frac{A}{44}$30840 „ 20.

VELAIT HOSSEIN.

In transit from Dinagepore to Benares halves of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{21}$16369 for Rs. 10.

BHYRUB CHUNDER MITTER.

Left half of the following Currency Note—intimation of loss given to the Currency Office:—

No. $\frac{A}{13}$24531 for Rs. 100.

J. MACGREGOR.

Missing.

Second halves of the following Currency Notes:—

No. $\frac{A}{35}$65510 for Rs. 100.
„ $\frac{A}{38}$52167 „ 100.
„ $\frac{A}{48}$69425 „ 100.
„ $\frac{A}{41}$70347 „ 100.
„ $\frac{A}{38}$28814 „ 100.

A. B. ANTRAM.

Mutilated.

The following Currency Note—intimation of mutilation given to the Currency Office, Calcutta:—

No. $\frac{A}{5}$43453 for Rs. 10.

KAFATWOOLLAH.

Lost or Stolen.

In transit from Cuttack to Moradabad the halves of the following Currency Notes:—

Nos. $\frac{A}{41}$79320, 79321, 79319, 79313, 79310, 79312, 79322, 79309, 79318, 79314, for Rs. [illegible] each.

Nos. $\frac{A}{44}$45910, 45906, 45909, 45908, for Rs. 20 each.

J. SMART.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{40}$17064 for Rs. 50.

JUDOO NATH MOOKERJEE,
for JANOKY NATH BANERJEE.

Stolen.

On 16th April 1866 from the residence of the undersigned at Biddabatty Currency Notes as follows:—

No. A/30 77150 for Rs. 100.
„ A/35 82007 „ 20.
„ A/35 82009 „ 20.

Intimation of the loss has been given to the Currency Office, Calcutta:—

E. WARMAN.

The following Currency Notes:—

Nos. A/45 09280, 09283, 09285, 09296, 09297, 09298, for Rs. 20 each.

Nos. A/44 10346, 10347, 06895, for Rs. 10 each.

No. A/19 79456 for Rs. 10.

Nos. A/41 53117, 89541, for Rs. 10 each.

No. A/44 47761 for Rs. 20.

T. C. ANDERSON.

Wrongly Joined.

Received in the course of business the following Currency Notes of which the two halves bear different numbers—intimation given to the Currency Office, Calcutta:—

No. A/37 29755 } one Note for Rs. 20.
„ A/37 29756 }

„ A/45 78864 } one Note for Rs. 20.
„ A/45 78865 }

J. S. CARLILE.

PROMISSORY NOTES.

Destroyed by Insects.

The following Government Promissory Notes of the 5½ per cent. Loan of 1859-60, which stood in my name and were not endorsed by me to any other person. Application is about to be made to Government for the issue of duplicate Notes in my favor:—

No. 004697 for Rs. 500.
„ 004698 „ 500.
„ 004699 „ 500.
„ 004700 „ 500.
3822 of 21821 „ 1,000.

LUCHMUN SINGH.

Lost or Stolen.

A Government Promissory Note, No. 005281, for Rs. 600, of 4 per cent. Loan, dated 30th June 1854, the payment of which has been stopped in the Bank.

BINDOOBASSEENEE DABEA.

Stolen.

From the Cash Chest of the Madras Post Office a Government Promissory Note of 4 per cent. No. 002517, dated 30th June 1854, for Rs. 1,000, endorsed over to the Post Master by Messrs. Gopaulkistnamah and Co., Contractors. The Public are cautioned against negotiating the same, and a reward of Rs. 20 will be paid to any one who may give information that may lead to its discovery.

T. GARRETT,
Post Master.

ADVERTISEMENTS.

BANK OF BENGAL.

Notice

Is hereby given that the Bank of Bengal, General Treasury, and Public Debt Office, will be closed on Monday, the 9th proximo, on account of the Hindoo Festival "Duljattra," in conformity with Government Notification No. 3464 of 20th October 1867.

By order of the Directors,
GEO. DICKSON,
Secy. and Treasurer.

CALCUTTA,
The 27th February 1868.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain,*
Exc. Engr., Fyzabad Division.

In the Court of the Recorder of Rangoon.

Civil Mis. No. 36 of 1868.

In the matter of the Indian Companies' Act, 1866, and of the Rangoon Steam Barge Company, "Limited." } Notice is hereby given, that a Petition for the winding up of the above-named Company by the Court was, on the 31st day of January 1868, presented to the Court of the Recorder of Rangoon by the Directors and Contributories of the said Company, and that it has been directed that the said Petition shall be heard before the said Court on the 16th day of March 1868, and any Creditor or Contributory of the said Company desirous to oppose the making of an order for the winding up of the said Company under the above Act, should appear at the time of hearing by himself or his Advocate, Attorney or Pleader, for that purpose; and a copy of the Petition will be furnished to any Creditor or Contributory of the said Company requiring the same on application to the said Court on payment of the charges for the same.

DAWSON & AGABEG,
Advocates for Petitioners.

Notice.

In the matter of the Indian Companies Act, 1866, and in the matter of the Oriental Insurance Society, a duly incorporated Joint Stock Company, formerly carrying on business in Bombay, but now in course of Voluntary Liquidation. } The Creditors of the above-named Society are required, on or before the 1st day of May 1868, to send their names and addresses and the particulars of their debts or claim to *Messrs. Rhimjee Purshotum Coverjee, Rustomjee Mody, and Cursetjee Hormusjee Chinay*, the Liquidators of the said Society, at their Office, Victoria Buildings, Parsee Bazar Street, Bombay, or to the undersigned as their Solicitors, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

HEARN, CLEVELAND AND PEILE,
Solicitors, Graham's Buildings, Parsee Bazar Street, Bombay.

BOMBAY;
The 24th December 1867.

For Sale.

ACTS OF THE IMPERIAL LEGISLATIVE COUNCIL FROM THE YEAR 1854 TO THE PRESENT DATE.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

Just Published; price Five Rupees.

NEW VOLUME OF SELECTIONS FROM CALCUTTA GAZETTES.

SELECTIONS
FROM CALCUTTA GAZETTES
OF THE
Years 1798 to 1805,
SHOWING THE POLITICAL AND SOCIAL CONDITION OF THE ENGLISH IN INDIA
SIXTY YEARS AGO.

BY
W. S. SETON-KARR, C. S.,

Judge of the High Court of Judicature, President of the Record Commission, and Vice-Chancellor of the University of Calcutta.

VOLUME III.

Copies of Volume I (price 3 Rupees) and of Volume II (price 5 Rupees) are still available.

☞ *Purchasers of Volume III can have a copy of Table of Contents of Volume I free of charge, if desired.*

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

SELECTIONS FROM THE RECORDS OF GOVT. N. W. P.

PART XLIV.—Native Presses in the N. W. Provinces—Lunatic Asylums at Bareilly and Benares—Vaccine operations in the Agra and Meerut Divisions—Progress of the Public Library and Museum at Allahabad. *Price Re.* 1.

Just Published.

PART XLV.—Working of the Government Tea Plantations in Dehra Dhoon and Kumaon—Epidemic Fever in the Allahabad Central Prison—Botanical Gardens—Vaccination—Lunatic Asylums at Bareilly and Benares—Government Museum and Library at Allahabad—Native Presses in the N. W. Provinces—Government Tea Plantations and Factories in Kumaon.—*Price Re.* 1.

New Series.

***Price Rs.* 6-8** *per Volume; Packing Charges and Postage,* 1 *Rupee extra.*

[Should Postage Stamps be remitted, one anna additional in the Rupee must be sent to cover discount on sale of Stamps.]

VOLUME I.—Bridges—Cotton—Criminal Statistics and Reports.

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VOLUME III.—Resources of the Mynpoory District—Alkaline product of the Sujjee Plant—Iron and Copper Mines in Kumaon—Railway in Rohilcund—Paper-making in India, &c., &c.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

Price 1 Rupee, including Packing and Postage.

STANDING ORDERS
OF THE
PUBLIC WORKS DEPARTMENT
FOR THE YEAR
1866;
AND
FORMS REFERRED TO IN THE ABOVE.

☞ Printed on one side of the paper only, to admit of easy incorporation with interleaved copies of the P. W. Code and Forms already published.

CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
4, HASTINGS STREET.
1868.

Public Works Classified List.

Price Rs. 2; *Packing Charges and Postage,* 4 *annas.*

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No. 9 of 1868.

SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, MARCH 7, 1868.

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A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 28th February 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Right Hon'ble W. N. Massey.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble H. Sumner Maine.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble J. Strachey.
The Hon'ble Steuart Gladstone.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rájá Shioráj Singh, C. S. I.

RULES FOR THE CONDUCT OF BUSINESS.

HIS EXCELLENCY THE PRESIDENT in moving that No. 16 of the Rules for the Conduct of Business be altered by the substitution of the word "fourteen" for the word "seven," said that, in the Rules for the Conduct of Business at meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations, the 16th Rule ran as follows:—

"No Bill shall be introduced until seven days after a copy of the Bill and of the Statement of Objects and Reasons has been furnished to each Member."

After consultation with the members of the Administrative Council, HIS EXCELLENCY proposed that a change should be made in that Rule. They found

that the time provided in the Rule was insufficient, as it gave so short an interval as seven days after the receipt of the Bill by the Members for the consideration of the reasons and arguments for bringing forward the Bill. It was thought that a more lengthened period was desirable. His Excellency therefore proposed that the word "fourteen" be substituted for the word "seven" in the Rule.

The Hon'ble Mr. Shaw Stewart asked if the change was intended for the advantage of the Members of the Council or of the public.

The President said that the object was to give more time for the consideration of the principle of the Bill before it was introduced.

The Hon'ble Mr. Shaw Stewart thought that the time proposed would hardly be sufficient for the consideration of a measure either at Bombay or Madras.

The President explained that the object of the alteration was not for the benefit of outsiders, but for the advantage of the Members of the Council. The public would have an opportunity of considering the Bill and submitting their representations at a future stage.

The Hon'ble Mr. Maine said that probably his Hon'ble friend had not observed that Bills were not as a rule published till they had been introduced; and that, consequently, it was a matter of indifference to Local Governments and the public what period elapsed between the circulation of the Bill and Statement of its Objects and Reasons, and its introduction into the Council.

The Motion was put and agreed to.

MILITARY COURTS OF REQUESTS' BILL.

The Hon'ble Mr. Maine in moving for leave to introduce a Bill to empower the Governor General of India in Council to suspend the operation of section 17 of Act XI of 1841 (for consolidating and amending the Regulations concerning Military Courts of Requests for Native officers and soldiers in the service of the East India Company) in such places as he shall by notification declare, said that the object of the Bill was to improve the administration of civil justice in military cantonments beyond the limits of British India. Previously to 1859, small demands against persons subject to the Mutiny Acts were exclusively cognizable in military cantonments by Military Courts of Requests; such Courts sitting under the authority of Act No. XI of 1841 as respected persons amenable to Indian military law, and under section 99 of the English Mutiny Act as regarded persons to whom that Act applied. In 1859, the legislature altered the system by investing the Cantonment Joint Magistrate with civil jurisdiction in all the cases which had been governed by Act No. XI of 1841, and the jurisdiction so given superseded that of Indian Military Courts of Requests. Subsequently, in 1864, the Cantonment Magistrates' Act (XXII of 1864) was passed by that Council. It provided for the establishment of Courts of Small Causes in military cantonments both within and without British India. Mr. Maine would only say of the Courts which had come into existence under that Act, that they had had the greatest success, and had given the greatest satisfaction; and he could only regret that their jurisdiction was not exclusive. They superseded the civil jurisdiction of the Cantonment Joint Magistrate under the Act of 1859; but they did not supersede the jurisdiction derived from section 99 of the Mutiny Act, which this Council had no power to alter. Mr. Maine had reason to believe that the anomaly and inconvenience thence arising had attracted the notice of His Excellency the Commander-in-Chief, and that the Home Authorities would be moved to obtain a change in the Mutiny Act, so as to exclude the jurisdiction of Military Courts of Requests in all cantonments in which a Court of Small Causes had been established. It was necessary now to enquire what civil jurisdiction existed in cantonments in respect of demands beyond the amounts cognizable by the Courts of Requests and Courts of Small Causes. In British India, of course, the ordinary law and the jurisdiction of the ordinary Courts prevailed. But in cantonments beyond British India, the law was still given by section 17 of Act No. XI of 1841, to which Mr. Maine's proposed Bill would apply. That section was as follows:—

"And it is hereby enacted, that in places beyond the frontier of the territories of the East India Company, actions of debt and other personal actions may be brought before such military courts as aforesaid, against persons so amenable as aforesaid, for any amount of demand; provided that such military courts beyond the frontier shall be composed of European officers, and provided, that if the amount of claim shall exceed two hundred rupees, an appeal shall lie to the Court of Sudder Adawlut of the nearest presidency, according to the rules in force with regard to appeals from subordinate civil Courts."

Now, without wishing to disparage Military Courts of Requests, which, in their time, had been of great practical use, Mr. Maine thought that few men, even military men, would deny that their jurisdiction was advantageously superseded by that of a Small Cause Court, even as regarded small demands. Much more were those Courts unfitted to try cases involving very large amounts; and this unfitness was particularly felt in some of those cantonments in Native States, which, under the shelter of British rule, had grown into great commercial cities, and in which claims to lákhs of rupees were occasionally litigated. It was true that the section referred to gave an appeal to the nearest Court of Sadr Adálat; but that Court might be a hundred, or indeed more than a thousand, miles away; and it was not easy to see how, under the existing Code of Civil Procedure, an appeal could be effectually prosecuted, when one of the parties to the suit and all the witnesses might not be British subjects, and when the process and orders of the Court had no effect in the place in which the original decision had been passed. Mr. Maine was informed that, in fact, owing to the practical and technical difficulties attending the appeal, it was rarely, if ever, presented. In this unsatisfactory state of things, the representative of the Governor General in certain Native States had been able, with the consent of the Native Chief, to establish, for military cantonments, a system of civil justice analogous to that which existed in British India. A case in point was the great cantonment of Secunderabad, in the territories of His Highness the Nizám, where the Resident, with the Nizám's sanction, had been able to give authority, first to the Small Cause Court, next above to the Cantonment Magistrate, who was invested with the powers of a Civil Judge, and finally to the Resident, who constituted the Court of Appeal. Probably, under the circumstances, this was the best system which could possibly be obtained: But its complete legality had been doubted, because it conflicted with the provisions of section 17 of Act No. XI of 1841. It had been argued that the Resident, as a servant of Government, was made, by Act of Parliament, subject to the directions of the Indian legislature, and could not therefore evade or contravene those directions by aiding in the establishment of a system inconsistent with them. Mr. Maine could not deny that there was some force in the argument, and therefore he proposed to suspend the section referred to in all military cantonments in British India which the Governor General in Council should specify by notification—it being quite understood that no such notification would issue, unless, under the concurrent authority of the Government of India and the Native Chief, a mode of administering civil justice had been provided, corresponding with the ideas which prevailed and the system which was established in British India.

The Motion was put and agreed to.

COTTON FRAUDS' BILL.

The Hon'ble Mr. Shaw Stewart moved that the amended Bill for the suppression of Frauds in the Cotton Trade be referred back to the Select Committee, and that the Hon'ble Sir W. Muir and the Hon'ble Mr. Strachey be added thereto. It would be in the recollection of the Council that the Bill for the suppression of Frauds in the Cotton Trade had been referred to a Select Committee of the Council, who had lately submitted their report with an amended Bill. That report and Bill were before the Council, but since, certain papers had been received which ought to be considered by the Committee. One of those papers was a letter from the firm of Messrs.

Gladstone Wylie and Co., and the other was a telegram from the Governor of Bombay. MR. SHAW STEWART would not go into details regarding the contents of those papers; he thought they would be better considered by the Committee. There was one point, however, which he had omitted to refer to when he had introduced the Bill, and the omission was pointed out at the time, namely, the reasons which made special legislation necessary, regarding frauds in the cotton trade in India. The reason he had made that omission was that he had long been accustomed to the working of the provisions of the Act in Bombay, where it was looked on as a settled thing that some special legislation on the subject of frauds in the cotton trade was necessary. He was therefore reluctant, at that time, to take up the time of the Council with any remarks on that point. He begged, however, now, to say a few words in answer to the objections that had been advanced as to the necessity of legislation. The chief objections appeared to be three. One objection was that the common law of the country was ample to meet the case, and that special legislation was not, therefore, necessary. Another objection was that the cotton trade should be placed on the same footing as the other exports of the country, and that there was no reason for special legislation, unless—

HIS EXCELLENCY THE PRESIDENT said, the Hon'ble Member would excuse him for the interruption, but HIS EXCELLENCY thought the same remarks that he had made at the last meeting of the Council would apply to the observations which the Hon'ble Mr. Shaw Stewart was now making. The Hon'ble Member should not speak on a matter which, though a cognate one, was not the question before the Council. The only question now was whether certain gentlemen should be added to the Committee, with the view of certain papers which were laid before the Committee being considered. It would be for the Committee to make any report that they deemed fit.

The Hon'ble MR. SHAW STEWART said he would defer to the decision of the President; but with reference to the second part of his Motion, he wished to say that he had omitted to mention the name of the Hon'ble Mr. Maine, because he understood that the Hon'ble Member was, *ex officio*, a member of all Committees. There was no intention on his part to exclude the Hon'ble Mr. Maine from the Committee MR. SHAW STEWART wished also to state that he hoped that the two gentlemen who represented mercantile interests in the Council would sit on the Committee this time. In consequence of some feeling which he did not entirely understand, those gentlemen had not heretofore attended the sittings of the Committee; he trusted, however, tha would sit in future and aid the Committee with their advice.

The Motion was put and agreed to.

The Council adjourned till the 6th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative.)

CALCUTTA,
The 28th February 1868.

GOVERNMENT OF INDIA

FINANCIAL DEPARTMENT.

FREE SEA-BORNE EXPORT TRADE OF BRITISH INDIA WITH FOREIGN OR EXTERNAL PORTS.

EXPORTS.	VALUE OF ARTICLES FREE OF DUTY.							
	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65	1865-66.	1866-67, 12 Months.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Value of Articles ranging for all India above Rs. 100 lakhs in any one of the Eight years.								
Cotton—Wool ...	5,57,22,014	7,33,06,370	10,20,27,609	18,77,91,828	35,86,47,852	37,57,36,657	35,57,82,906	19,75,64,894
Jute ...	...	40,92,829	53,74,147	75,03,088	1,50,68,963	1,25,62,582	63,65,753	75,06,690
Opium ..	9,05,43,937	10,18,14,928	10,55,39,119	12,49,41,288	10,75,53,943	9,91,18,037	11,12,27,458	11,32,60,388
Wool ...	7,17,959	47,35,545	35,58,399	78,78,210	86,60,382	1,00,16,871	67,40,271	77,90,952
	14,69,83,940	18,39,49,672	21,64,99,274	32,81,14,414	48,99,31,140	49,74,34,147	48,01,16,388	32,61,22,924
Value of Articles ranging for all India under Rs. 100 lakhs in any one of the Eight years.								
Cattle ...	1,83,161	2,12,609	1,95,836	1,96,046	2,39,467	1,68,523	3,35,825	4,63,932
Coffee ...	9,79,100	24,90,952	40,29,885	42,64,890	51,87,685	60,86,024	70,55,084	48,52,604
Hair of Sorts	1,408	17,944	9,270	3,290	9,484	16,060	...	...
Hides and Skins (Raw) ...	18,204	53,57,083	67,79,549	75,75,301	74,90,014	51,42,993	39,22,688	75,28,913
Molasses or Jagree ...	3,29,490	2,15,014	1,82,722	3,40,234	7,75,698	7,96,607	7,12,094	...
Precious Stones ...	49,404	27,556	21,968	64,215	41,721	9,890	10,650	4,71,182
Salt	...	29,641	99,176	1,15,697	72,784	93,499	1,11,250	1,12,867
Shingles—Teak ...	...	...	...	11,550	20,160	...	32,370	...
Silk Chassums and Cocoons	...	1,87,694	1,52,314	1,57,351	1,24,277	3,17,997	3,72,578	...
Silk—Raw	79,92,519	96,12,807	62,58,377	80,03,499	94,85,301	99,17,815	49,99,461	93,87,685
Spirits	92,658	93,520	98,535	34,791	66,562	9,018	5,085	1,071
Sugar and Sugar Candy ...	92,84,751	97,64,026	72,78,156	23,00,556	64,14,801	68,11,644	22,94,354	9,98,659
Tea—Assam	970	10,16,930	13,02,986	17,80,890	22,03,938	26,36,512	25,85,503	39,15,084
Timber and Wood ...	19,99,823	15,18,057	41,79,415	23,88,823	17,82,628	40,28,547	31,27,930	15,64,183
Tobacco	2,87,168	2,68,003	13,10,390	3,69,952	4,07,961	7,86,728	4,82,366	5,61,836
	2,12,18,656	3,08,11,836	3,18,98,579	2,76,07,088	3,43,22,481	3,68,21,857	2,60,47,238	2,98,58,016
Total of Articles free of duty	16,82,02,596	21,47,61,508	24,83,97,853	35,57,21,502	52,42,53,621	53,42,56,004	50,61,63,626	35,59,80,940

Dutiable Sea-Borne Export Trade of British India with Foreign or External Ports.

Exports.	Value of Dutiable				Articles Exported			Amount of Duty realized.						
	1860-61.	1861-62.	1862-63.	1863-64.	1864-65	1865 66	1866-67, 12 Months.	1860-61.	1861-62	1862-63	1863-64.	1864-65.	1865-66.	1866-67, 12 Months.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs.
1. *Amount of Duty ranging for all India above Rupees one lakh in any one of the seven years.*														
Dyes—Indigo	1,84,65,394	1,63,57,212	2,11,88,420	1,72,63,265	1,80,97,847	1,80,80,676	2,01,46,439	3,50,593	3,19,433	4,08,459	3,28,640	3,41,669	3,41,713	3,52,775
Grain—Rice	2,93,88,762	3,21,92,474	3,31,63,760	3,80,68,218	5,30,02,897	4,66,54,190	3,79,12,958	20,72,699	23,32,298	23,99,013	27,27,242	31,64,812	25,00,270	22,58,253
Do.—other Sorts	26,10,932	26,45,413	21,96,175	27,86,093	26,29,353	24,54,992	29,49,394	1,59,863	1,75,120	1,54,362	1,90,920	1,58,320	1,41,018	
Gunnies and Gunny Bags	35,89,576	18,19,246	12,82,387	10,47,358	9,26,770	29,43,511	44,38,536	1,07,677	55,477	38,472	31,394	27,802	88,242	97,633
Lac of all kinds	17,23,132	25,25,517	23,44,644	21,05,064	29,39,578	30,55,776	16,99,084	68,724	1,00,829	93,645	96,038	1,17,485	1,22,154	67,493
Oils	24,46,663	20,69,095	36,79,190	40,14,169	21,25,474	12,85,098	11,61,996	69,613	55,395	1,06,823	1,18,532	63,560	37,982	39,269
Salt	5,547	8,608	.....	.....	..	...	...	495	103	...	.	.	..	...
Saltpetre	66,16,143	82,83,778	89,68,077	72,21,651	54,24,606	60,53,759	33,63,646	14,37,689	17,17,653	18,61,288	14,69,210	9,26,030	5,55,104	76,886
Seeds—Gingeely	22,70,618	28,83,421	34,23,097	26,20,340	22,93,261	19,23,144	13,52,202	68,119	86,506	1,02,087	76,633	68,496	56,504	5,57,808
Do.—Linseed	1,25,61,068	78,39,595	1,11,85,163	1,36,78,773	1,38,00,106	86,91,057	75,04,615	3,76,869	2,35,188	3,35,553	3,87,475	3,96,538	2,45,146	
Shawls—Cashmere	35,10,926	45,91,422	30,31,577	27,53,914	25,44,975	29,10,158	29,82,237	1,05,328	1,37,833	90,947	82,617	70,085	58,504	68,659
Total of Division No. 1 ..	8,31,89,061	8,12,48,781	9,07,62,490	9,18,56,445	10,37,81,867	9,40,52,361	8,35,11,107	48,17,669	52,15,835	55,90,679	55,08,701	53,34,797	41,46,637	35,18,776
2. *Amount of Duty ranging from all India above Rs. 10,000 and under Rupees one lakh in any one of the seven years.*														
Cotton Goods	16,68,066	18,73,538	17,60,649	18,38,889	17,99,817	20,67,626	65,13,127	49,830	56,135	52,727	55,036	53,863	61,021	1,00,336
Dregs of Gingeely Oil	1,72,173	2,46,272	2,85,628	4,36,339	4,67,679	5,09,441	3,24,240	5,166	7,388	8,56	13,091	14,031	15,284	9,156
Drugs of all kinds	10,69,625	5,29,700	6,94,798	8,31,564	4,27,366	5,55,637	2,61,333	30,409	15,871	20,842	24,941	12,720	15,950	7,507
Dyes—safflower	7,56,055	5,43,479	2,49,034	3,92,063	3,49,623	4,96,960	...	22,681	16,304	7,471	11,761	10,489	14,909	...
Grain—Wheat	13,17,136	14,71,040	11,12,806	7,84,395	10,53,814	7,91,087	8,26,990	65,291	61,918	57,631	42,533	41,567	31,250	..
Hides and Skins (Raw)	12,59,329	11,00,952	13,80,905	14,63,225	21,07,877	21,55,659	Included in tree	37,757	33,028	41,204	43,895	55,077	59,683	59,258
Hog's Lard	2,69,035	3,34,423	3,67,699	3,25,644	2,35,273	2,56,842		8,070	10,033	11,030	9,770	7,038	7,706	...
Horns	3,54,546	3,30,176	2,86,431	6,42,651	3,02,276	3,39,509	4,27,138	10,634	9,906	8,593	19,278	9,045	10,252	11,118
Naval Stores—Coir and Coir Rope	3,29,587	2,79,235	4,73,606	4,37,865	3,06,912	5,48,395	9,14,816	9,885	8,368	14,210	13,136	9,213	16,471	28,526
Provisions	5,38,967	4,38,712	4,98,516	3,89,059	2,90,982	3,09,283	6,73,066	15,099	11,916	14,792	11,250	8,051	8,714	18,760
Seeds—Rape	25,33,236	7,47,862	24,44,615	26,95,932	18,46,763	49,12,802	73,68,150	75,996	22,433	73,339	76,295	52,945	1,45,907	Shewn against Seeds—Linseed.
Do.—other Sorts	4,16,262	5,33,502	12,33,880	12,68,186	11,37,042	18,61,616	29,14,093	12,288	16,001	37,416	37,960	33,996	55,468	
Silk Goods	11,55,127	14,69,494	14,07,336	9,51,658	8,91,473	7,82,936	9,21,701	34,651	44,085	42,219	28,549	26,744	23,464	25,387
Spices	5,10,218	7,68,688	4,82,888	5,01,729	6,75,072	8,85,537	12,65,992	14,987	21,433	13,623	17,203	20,052	25,226	41,537
Timber and Woods	1,55,065	2,34,733	2,98,422	2,87,495	2,35,398	62,780	...	4,580	6,989	7,651	8,579	7,082	1,883	9,991
Total of Division No. 2 ...	1,25,34,727	1,09,01,806	1,20,77,213	1,33,30,694	1,21,27,467	1,65,36,110	2,24,10,646	3,97,324	3,44,808	4,11,317	4,13,277	3,64,933	4,93,188	3,20,576

Dutiable Sea-Borne Export Trade of

Exports.	Value of Dutiable			
	1860-61.	1861-62	1862-63.	1863-64.
	Rs.	Rs.	Rs.	Rs.
3. *Amount of Duty ranging for all India above*				
Apparel	1,17,596	1,31,334	1,42,743	1,57,481
Books and Stationery	54,252	49,567	39,204	43,094
Cabinet Ware	57,134	55,535	46,053	67,097
Cotton Twist and Yarn	31,297	1,40,580	94,831	3,10,868
Dyes—Cutch	...	3,00,373	2,66,455	1,97,567
Do.—Turmeric	..	39,729	10,420	44,607
Do —other kinds	3,05,007	22,296	40,784	49,761
Feathers	1,02,223	65,869	60,135	63,590
Fruits and Nuts	85,112	85,477	1,06,402	1,05,322
Indian Rubber	8,711	21,312	1,07,463	1,20,076
Ivory and Ivory Ware	42,005	47,277	36,401	31,674
Medicine	4,969	3,591	17,280	2,912
Metals,—manufactured	1,10,914	96,838	1,35,909	2,21,330
Musk	36,515	35,281	20,015	16,499
Naval Stores—Hemp	2,01,714	1,08,860	5,69,137	7,35,716
Do.—other sorts	16,006	1,18,721	90,205	1,36,489
Oilman's Stores	38,823	40,315	71,422	57,600
Perfumery	2,434	3,378	5,779	48,283
Soap	1,42,592	1,62,277	1,20,324	1,06,168
Tallow	2,20,065	1,02,939	36,354	42,537
Wax and Wax Candles	2,42,909	1,70,591	1,63,016	1,21,575
Woollen Goods	42,458	1,18,755	36,404	39,364
Total of Division No 3 ...	18,65,736	19,20,925	22,16,736	27,22,619
4. *Amount of Duty ranging for all ...*				
Arms and Ammunition	3,071	817	208	12,862
Blue Stone	..	161	481	120
Bones	31,235	28,382	27,209	31,651
Carpets and Carpeting	8,558	5,384	2,167	980
Carriages	13,930	6,231	5,710	10,572
Coals	2,399	1,096	...	3,139
Dyes—Munjeet	25,012	1,993	662	917
Carried forward Division No. 4 ...	84,205	44,094	36,437	60,241

British India with Foreign or External Ports.

Articles Exported			Amount of Duty realised						
1864-65.	1865-66.	1866-67, 12 Months	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67, 12 Months
Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs.
Rs. 1,000 *and under Rs.* 10,000 *in any one of the seven years.*									
1,35,347	1,14,572	71,728	3,508	3,859	4,216	4,632	3,949	3,315	2,012
45,018	43,528	1,73,375	69	1,307	32	107	29	49	12
57,740	55,996	50,690	1,706	1,665	1,347	2,006	1,734	1,680	1,365
2,95,782	3,16,690	4,80,166	941	4,205	2,796	4,306	4,247	5,651	18,674
5,33,275	4,26,082	3,67,087		9,012	7,954	5,927	15,998	12,782	9,426
89,231	1,03,442	Shown against Dyes Indigo.	...	1,192	313	1,338	2,677	3,103	52,134
90,934	84,955		9,150	667	1,224	1,490	2,490	2,314	
93,834	56,525	79,236	3,066	1,977	1,804	1,908	2,816	1,695	1,988
1,49,126	84,491	2,05,998	2,547	2,348	2,770	2,916	4,029	2,330	5,547
1,03,134	45,381	1,12,449	261	640	3,224	3,602	3,094	1,361	1,708
35,536	42,223	1,29,691	1,096	1,350	1,005	987	1,066	1,248	3,732
2,738	2,790	Shown against Drugs of all kinds	145	107	518	87	81	83	Shown against Drugs of all kinds.
1,23,155	1,07,551	1,59,179	3,319	2,878	2,835	4,526	3,257	3,022	5,326
15,612	19,760	12,123	1,095	1,058	601	495	468	593	328
3,25,120	3,33,683	1,47,389	4,978	2,639	...	109	91	2,911	
1,24,229	1,08,467	349	479	3,554	2,706	4,050	3,727	3,248	8
64,466	62,312	Shown against Provisions	1,139	1,186	2,114	1,711	1,917	1,852	Shown against Provisions.
95,261	59,254	28,897	74	101	173	1,448	3,015	1,765	649
97,565	1,03,654	66,250	4,277	4,867	3,609	3,214	2,926	3,117	1,712
41,038	16,221	4,091	6,602	3,087	1,091	1,276	1,233	487	78
1,99,879	1,97,884	41,203	7,280	5,118	4,756	3,625	5,984	5,938	1,235
66,603	1,18,673	Shown against Shawls	1,272	3,562	1,090	1,179	1,976	2,638	Shown against Shawls
27,84,623	25,04,134	21,29,901	53,004	56,379	46,178	50,830	66,822	58,362	1,08,845
under Rs. 1,000 *in any one of the seven years.*									
1,164	890	.	88	14	6	386	35	27	...
81,863	77,308	...	...	5	14	4	2,456	2,319	...
25,523	46,742	...	948	720	816	950	766	1,410	...
1,540	2,307	..	257	161	65	29	46	69	...
9,952	4,750	2,525	419	187	163	309	298	135	78
	59,025	17,865	72	32	...	94	...	...	245
1,050	...	...	450	60	20	27	31	..	
1,21,092	1 91,022	20,390	2,234	1,179	1.084	1,799	3,632	3,960	323

Dutiable Sea-Borne Export Trade of British India with Foreign or External Ports.

Exports.	Value of Dutiable Exports.				Articles Exported.			Amount of Duty realised.						
	1860-61	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67, 12 Months	1860-61.	1861-62.	1862-63.	1863-64.	1864-65	1865-66.	1866-67, 12 Months.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. *Amount of Duty ranging for all India above Rs.* 1,000 *and under Rs.* 10,000 *in any one of the seven years,*—continued.														
Brought over Division No. 4 ...	84,205	44,094	36,437	60,241	1,21,092	1,91,022	20,390	2,234	1,179	1,084	1,799	3,632	3,960	323
Fireworks	94	..	210	345	...	..	.	3	...	.	...	...	...	...
Fish Maws....	18,572	17,841	26,275	23,532	20,356	15,940	...	557	535	788	708	610	479	...
Fishing Rod	...	2,137	...	180	448	2,589	..	80	64	...	5	13	77	...
Glass Ware	2,714	2,088	4,538	4,130	2,464	1,159	...	31	63	119	118	67	32	...
Gums	1,020	561	582	5,029	6,275	2,860	3,331		17	16	149	188	86	336
Jewellery	19,127	13,674	24,612	23,955	23,674	18,354	16,180	567	408	720	714	709	542	658
Lacquered Ware	863	2,588	2,225	4,034	1,979	1,157	737	25	69	62	112	56	34	26
Leather	16,045	22,793	17,164	12,020	127	297	13,173	481	684	515	360	4	9	395
Mats	19,849	18,869	25,077	24,289	27,349	58,480	84,640	581	431	601	680	711	1,758	2,366
Metals—Iron	5,492	32,026	22,562	4,201	1,803	2,148	Shewn against Metals manufactured.	164	238	321	119	52	62	Shewn against Metals manufactured.
Do —Tin	4,443	13,708	6,888	32,743	10,587	3,150		133	159	116	66	123	76	
Do.—unmanufactured	34,982	46	1,708	1,966	4,989	32,613		176	...	...	10	140	416	
Paints and Colours	9,421	6,380	7,540	5,653	1,207	4,008	...	283	192	226	170	44	131	...
Pipes, Staves, and Casks	3,585	10,551	1,340	4,579	3,700	14,098		107	317	40	137	111	416	...
Porcelain and Earthen Ware	10,285	14,163	10,405	12,401	14,861	14,720	1,766	317	376	255	319	398	381	83
Rags	16,616	26,925	14,826	18,751	20,590	35,230	59,808	498	807	445	562	627	1,148	2,167
Rattans and Canes	295	1,467	1,361	3,666	1,828	1,867	4,601	9	9	...	1	...	...	706
Saddlery		1,482	384	1,961	1,788	1,332	...	...	44	11	59	54	40	...
Talc	...	1,890	2,370	126	197	305	...	..	57	72	4	7	9	...
Toys	12,057	6,214	5,375	8,215	15,617	8,827	120	349	168	144	259	458	254	2
Trunks and Boxes	790	1,483	1,396	4,598	1,293	802	.	24	44	46	126	35	22	...
Umbrellas	2,356	664	1,232	964	247	1,000	..	70	2	8	12	5	30	...
Miscellaneous Articles not enumerated above ...	11,50,411	8,16,844	4,60,661	7,60,284	37,81,995	62,45,825	12,75,225	34,111	19,730	6,322	14,560	91,971	2,09,923	47,781
Total of Division No. 4	14,13,222	10,58,488	6,75,168	10,17,863	40,64,466	66,57,783	14,79,971	40,800	25,593	11,911	21,049	1,00,015	2,19,885	54,843
	1859-60.													
Total of dutiable (i. e.) of Divisions Nos. 1, 2, 3, and 4	9,51,36,638	9,90,02,746	9,51,30,000	10,66,31,607	10,89,36,621	12,27,61,423	11,97,50,388	10,95,31,625	53,08,797	56,42,615	60,60,085	59,93,857	58,66,567	49,18,072	40,03,040
Total of articles free of duty brought over from page 1 ...	16,82,02,596	21,47,61,508	24,83,97,853	35,57,21,502	52,42,53,621	53,42,56,004	50,61,63,626	35,59,80,940	..	...	...	...	....	...	...
Grand Total of Exports ...	26,33,39,234	31,37,64,254	34,35,27,853	46,23,53,109	63,31,90,212	65,70,17,427	62,59,14,014	46,55,12,565	53,08,797	56,42,615	60,60,085	59,93,857	58,66,567	49,18,072	40,03,040

Duty realised in 1859-60, Rs. 35,62,096.

Free Sea-borne Import Trade of British India with Foreign or External Ports.

Imports.	Value of Articles Free of Duty.							
	1859-60.	1860-61.	1861-62	1862-63.	1863-64	1864-65.	1865-66	1866-67. 12 Months.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs
Value of Articles (free) ranging for all India above Rs. 100 lakhs in any one of the eight years.								
Military Stores ...	1,06,02,117	70,95,651	1,02,96,324	39,70,407	27,39,263	23,78,684	30,05,974	1,35,955
Value of Articles (free) ranging for all India under Rs. 100 lakhs in any one of the eight years.								
Agricultural Implements ...	593	...	2,70,463	52,041	1,60,827	2,56,908	1,62,484	92,697
Books and Stationery ...	7,09,654	8,64,270	8,13,588	26,86,806	35,46,096	29,33,002	31,21,675	27,49,445
Cattle, Horses, &c. ...	28,83,580	6,63,080	4,37,497	3,83,925	4,29,715	3,45,750	4,04,666	5,70,500
Coals and Coke ...	14,88,734	29,97,296	34,53,319	27,47,653	33,23,593	35,76,126	46,69,090	54,98,732
Cotton Wool ...	12,590	35,050	1,04,994	32,22,691	78,77,336	68,63,168	49,06,689	29,43,835
Grains of Sorts ...	1,43,971	22,559	71,424	2,66,147	8,16,443	14,03,430	11,15,174	7,03,330
Ice ...	2,30,388	2,31,399	2,87,247	4,20,654	2,29,044	4,78,335	6,19,939	2,49,972
Machinery ...	83,58,695	82,61,230	50,50,289	45,43,598	54,06,982	47,75,195	49,23,482	60,22,333
Malt Liquors ...	12,96,219	19,59,396	13,13,109	32,78,121	25,61,666	9,76,177	12,15,557	Shown against Duty free and Dutiable.
Naval Stores ...	17,74,753	8,08,277	58,826	53,038	44,952	2,83,226	44,212	Do.
Precious Stones ...	13,33,124	12,79,106	12,01,155	15,43,974	22,07,449	21,38,569	75,23,989	24,75,829
Wool ...	75,533	5,80,001	5,11,222	8,00,173	11,16,436	9,87,498	11,45,612	7,30,215
	1,83,16,834	1,77,01,664	1,35,73,133	1,99,98,821	2,77,20,539	2,50,17,381	2,98,52,569	2,20,45,888
Total of Articles free of Duty ...	2,89,18 951	2,47,97,315	2,38,69,457	2,39,69,228	3,04,59,802	2,73,96,068	3,28,58,543	2,21,81,843

DUTIABLE SEA-BORNE IMPORT TRADE

OF

BRITISH INDIA

WITH

FOREIGN OR EXTERNAL PORTS.

Dutiable Sea-Borne Import Trade of British India with Foreign or External Ports.

Imports	Value of Dutiable				Articles Imported.			Amount of Duty realised.						
	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67, 12 Months.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66	1866-67, 12 Months.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1. *Amount of Duty ranging for all India above Rupees one lakh in any one of the seven years.*														
Apparel	37,50,019	40,39,671	41,67,800	15,27,963	53,51,673	51,06,415	41,05,882	3,75,581	3,98,163	4,09,394	4,30,807	3,84,262	3,72,156	3,07,300
Books and Stationery	21,30,841	19,37,511	8,89,859	5,08,098	5,31,617	5,68,304	3,14,006	2,12,667	1,92,778	56,934	49,921	38,957	40,800	25,147
Cotton Thread, Twist, &c	1,74,81,819	1,48,72,015	1,28,23,410	1,55,34,275	2,24,77,587	1,98,25,543	2,68,01,258	17,17,934	7,50,351	4,60,519	4,46,553	7,29,291	6,79,304	9,49,720
Cotton Goods of all kinds	9,31,79,182	8,76,08,301	8,34,64,471	10,40,49,074	10,97,97,276	11,82,97,291	13,18,93,138	93,16,081	85,94,749	42,71,120	41,16,453	50,43,596	57,76,912	67,05,239
Drugs of all kinds	7,95,939	6,12,170	11,34,963	12,10,011	7,37,400	7,19,859	15,18,385	1,07,648	84,318	1,26,707	1,25,443	52,922	52,284	1,19,668
Dyes of all kinds	9,91,184	8,24,931	9,59,998	15,28,902	5,55,832	6,43,210	12,15,860	99,070	82,451	95,999	1,52,050	39,181	44,243	90,868
Fruits and Nuts	25,76,999	31,69,965	32,29,450	34,43,034	37,69,410	42,26,038	14,95,220	2,52,247	3,08,678	3,20,446	3,11,682	2,49,561	2,69,579	1,10,422
Glass Ware	16,56,070	12,13,955	12,76,895	17,37,621	26,16,784	25,55,993	12,12,732	1,65,532	1,21,324	1,19,841	1,62,929	1,76,026	1,75,124	90,428
Ivory and Ivory Ware	12,05,174	13,19,767	13,12,285	9,69,380	13,94,308	11,56,496	10,36,605	1,20,518	1,31,976	1,31,217	92,951	1,00,634	80,226	83,033
Jewellery	17,66,390	15,96,035	20,93,932	22,16,045	26,84,370	20,05,981	6,35,345	1,75,284	1,54,715	2,07,610	2,14,828	1,96,114	1,47,631	47,508
Malt Liquor	26,47,922	29,87,544	31,96,013	45,69,391	37,42,984	40,69,122	57,65,185	3,79,562	3,73,454	1,73,924	1,25,440	1,07,457	1,10,709	1,34,639
Metals—manufactured	1,09,88,104	1,10,32,181	83,15,482	95,41,891	72,25,678	1,10,60,430	70,39,147	10,98,386	11,02,601	8,22,579	5,34,049	3,81,024	4,93,540	
Do. Raw—Copper	1,08,22,932	98,57,422	1,15,68,707	1,35,98,994	1,66,19,942	1,32,20,213	92,44,512	10,82,226	9,85,661	11,56,650	13,39,176	12,54,464	10,60,881	15,90,704
Do. do —Iron	45,14,405	60,15,331	66,62,077	72,10,599	57,84,378	48,77,887	55,86,673	4,54,462	6,01,075	6,65,223	1,06,006	72,806	67,855	
Do. do —Spelter	12,08,631	11,02,201	9,71,908	11,98,629	10,21,199	6,08,859	9,39,980	1,20,544	1,10,219	97,190	1,19,761	77,244	45,533	
Do do.—Tin and Tin Plates	12,01,607	13,01,462	10,43,834	14,81,177	25,35,670	9,32,314	23,65,324	1,22,461	1,30,447	1,04,384	1,41,072	1,90,393	70,399	
Do. do —Yellow	21,73,855	15,12,635	34,31,900	41,98,231	37,75,888	32,45,001	...	2,17,386	1,51,263	3,43,190	4,07,971	2,88,141	2,51,207	
Naval Stores	13,77,953	13,67,675	9,75,313	10,56,416	19,60,194	26,04,914	8,05,776	1,33,910	1,36,698	89,843	81,166	1,18,081	1,17,067	44,745
Oilman's Stores	8,94,826	9,65,122	9,61,777	12,58,177	11,79,781	13,31,927	31,22,261	89,448	96,509	96,120	1,21,606	84,639	94,760	2,46,443
Provisions	12,06,221	9,83,569	10,83,611	12,71,655	12,27,531	15,74,534		1,19,592	96,857	1,06,631	1,18,732	85,499	1,10,023	
Railway Materials, Stores, &c.	1,10,38,422	77,66,573	76,95,236	77,31,488	56,91,624	97,58,660	2,19,76,535	8,21,034	4,59,374	5,69,915	3,89,964	92,010	1,72,141	4,11,905
Salt	30,43,406	28,55,797	36,00,862	31,57,170	34,41,070	26,44,897	39,60,063	68,46,678	1,22,66,423	1,67,80,559	1,68,77,559	2,14,59,204	1,64,57,877	1,84,22,614
Silk—Raw	40,48,669	41,50,010	39,26,100	38,75,379	33,07,106	51,32,465	44,68,168	4,04,945	4,14,301	3,92,460	3,53,217	2,01,284	2,63,007	3,32,407
Do.—Goods	25,97,942	22,18,340	34,31,419	45,54,703	44,30,785	35,61,886	13,87,178	2,59,764	2,21,622	2,50,389	2,33,786	2,15,622	1,74,259	2,22,475
Spices of all kinds	10,49,898	20,64,083	18,03,102	19,53,101	19,68,711	13,74,605	30,30,069	1,04,893	2,06,809	1,80,115	1,86,768	1,44,562	1,01,888	2,31,956
Spirits	18,13,696	24,91,216	45,15,313	41,14,261	32,48,930	41,65,096	42,07,288	7,22,636	8,61,188	12,28,109	13,27,528	12,02,396	14,71,508	15,87,064
Sugar and Sugar Candy...	22,02,664	23,31,460	38,22,695	44,37,863	31,86,065	56,33,214	58,23,321	2,20,265	2,32,510	3,82,277	3,57,157	2,01,861	3,62,954	4,34,084
Tea	10,49,647	9,69,098	17,46,287	14,88,188	12,58,081	18,63,121	15,08,021	1,01,964	96,930	1,56,235	1,37,930	83,602	1,22,696	1,12,936
Tobacco—Cigars	8,97,877	3,77,201	5,53,933	11,03,677	10,67,939	7,24,651	10,13,093	3,05,750	91,105	1,07,834	1,94,218	1,00,564	67,711	91,667
Wines	34,01,742	29,20,814	34,16,509	42,96,496	40,26,484	47,51,401	46,12,542	7,00,681	6,19,570	6,52,401	4,72,496	4,46,105	5,01,801	5,24,606
Woollen Goods	22,22,354	24,42,725	29,33,118	60,69,812	85,68,790	57,43,988	59,41,018	2,22,006	2,44,206	2,13,719	3,00,477	4,17,729	2,83,158	3,02,244
Total of Division No. 1 ...	19,59,69,420	18,49,09,810	18,70,09,249	22,38,95,391	23,51,25,087	24,39,84,318	26,60,24,588	2,70,74,155	3,03,18,325	3,07,69,534	3,00,29,696	3,42,35,231	3,00,39,233	3,32,19,822

Dutiable Sea-Borne Import Trade of

British India with Foreign or External Ports.

Imports.	Value of Dutiable				Articles Imported.			Amount of Duty realised.						
	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67, 12 Months	1860-61	1861-62.	1862-63.	1863-64.	1864-65	1865-66.	1866-67. 12 Months.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount of duty ranging for all India above Rs. 10,000,														
and under Rupees 1 lakh in any one of the seven years.														
Alum	89,178	1,08,372	2,99,853	2,80,146	1,63,444	54,767	...	8,917	10,837	20,904	27,281	11,916	4,013	
Apothecary's Stores	3,69,121	1,03,018	82,788	47,918	1,05,886	1,65,206	1,67,818	36,911	10,305	8,222	4,780	7,941	12,380	12,610
Arms and Ammunition	4,38,765	2,67,501	3,59,292	5,44,745	5,88,676	6,91,343	8,77,395	43,544	26,357	35,502	53,043	42,462	47,268	63,859
Beads	8,62,426	8,45,127	8,47,244	7,46,484	4,94,825	5,79,706	5,15,020	86 199	84,512	84,724	73,095	37,309	43,509	39,093
Cabinet Ware	1,42,583	1,54,331	1,81,835	2,69,554	1,72,570	5,88,096	3,02,892	14,110	15,391	18,085	25,044	32,776	42,198	21,016
Carriages	2,76,215	2,59,528	3.16,867	4,92,936	12.70,433	12,97.281	3.71,057	3.912	3,978	32,932	45,730	88,772	91,899	27,772
Chalks	11,206	49,498	38,293	34,020	14,356	16.126	9,145	693	14	..	...	...	...	14
Coffee	2,27,603	4,28,623	8.19,657	5,38,242	3,58,074	1,04,917	2,61,081	22,760	42,862	81,965	52,872	23,599	6,634	18,663
Corks	2,26,469	1,58,813	1,09,733	66,932	68,551	1.27,911	2,04,490	22,646	15,884	10,973	6,578	4,822	9,107	15,332
Cowries	1,37,536	1,03,407	1,61,386	1,84,062	95,862	1,57,899	2,17,111	13,555	10,271	16,139	18,089	7,113	13,650	16,447
Fireworks	2,00,681	1,45,683	1.47,450	2,47,235	2,25,848	2,30,674	3,02,059	20,067	14,569	14,746	20,946	14,265	16,909	22,721
Fowling Pieces	.. .	1,35,021	..	.....	...	...	...	...	13,502	...	...	...	...	...
Gums	5,85,042	6,43,692	7,89,531	6,31,539	6,77,946	6,39,638	4,99,476	58.498	64,363	78,948	60,709	41,885	44,855	38,452
Hides and Skins	2,00,190	2,22,891	1,29,531	2,20,868	1,95,807	2,09,358	1,73,980	18.375	18,706	11,731	19,900	13,325	14,663	8,160
Hops	... .	.. ...	34,216	1,32,022	11,503	32,197	...	...	..	3,425	13,143	863	322	...
Instruments—Musical	3,20,957	3,02,615	3,13,359	3,67,091	4,77,823	4,56,329	3,58,731	31,594	27,654	31,616	33.436	31,960	31,322	20,126
Do. Philosophical	1,20,898	60,944	89,866	97,315	1,22,923	88,304	1,44,999	11.891	6,005	7,719	7,714	8,708	6,408	10,815
Machinery	5,44,119	5,56,023	4,73,288	2,73,548	7,67,182	9,41,120	4,27,051	50,009	37,438	34,268	20,221	32,844	54,450	25,741
Marble Ware	55,133	1,12,497	1,03,987	60,460	1,16,997	41,409	1,39,546	4,276	8,684	10,001	3,450	5,698	2,699	7,126
Mats and Matting	62,050	31,696	39,004	1,28,453	1,06,203	80,942	59,195	6,204	3,038	3,764	11,109	7,579	5,756	4,410
Medicine	26,813	2,74,501	4,43,016	5,86,288	5,29,106	6,43,730	Shewn against Drugs of all kinds.	2,663	27,448	44,014	57,260	38,694	47,712	Shewn against Drugs of all kinds.
Metals, Raw—Cassa	. ...	72,073	1,37,938	1,47,110	1,08,056	34,418	.	..	7,207	13,794	13,623	7,502	2,421	
Do do.—Brass	89,011	77,136	2,89,591	1,82,861.	99,478	74,665	...	8,890	7,712	28,959	14,645	7,241	5,531	
Do. do.—Lead	1,97,472	2,95,153	3,82,132	6,60,232	1,68,125	4,15,825	3,64,114	19,648	29,515	38,211	65,038	34,620	30,840	
Do. do.—Steel	4,56,178	9,69,816	8,01,288	4,08,852	6,09,431	2,18,627	6,56,776	45,618	96,971	80,128	10,416	50,703	20,506	Shewn against metals in Division No. 1.
Do. do.—other kinds	4,50,676	1,64,539	1,89,121	1,38,951	1,62,484	59,514	1,01,522	15,052	16,455	18,900	13,295	12,113	4,372	
Do. do.—Quicksilver	.....	3,56,003	1,91,473	2,36,992	2,81,816	2,51,464	3,77,672	...	35,600	19,147	22,194	20,319	18,677	
Oils	1,54,288	1,56,850	1,09,991	3,05,463	2,63,313	2,47.613	5,59,967	15,421	14,791	10,660	29,337	18,232	17.824	12,618
Orsidue	1,37,389	77,539	67,448	1,09,013	1,24,506	68,956	...	13,739	7,754	6,745	9,443	7 883	4,537	
Paints and Colors	7,27,860	7,39,981	7,89,144	9,61,760	13,49,549	9,68,847	8,31,777	72.769	73,996	78,823	94,761	1,00,277	72,331	62,734
Perfumery	3,87,680	3,00,959	3,91,018	4,60,754	4,01,458	3,21,259	2,87,465	38,750	30,096	39,400	45,136	29,693	23,670	21,578
Carried forward Division No. 2	75,06,539	81,73,923	91,92,370	95,52,776	1,07,32,231	98,38,441	85,10,342	7,16,711	7,61,915	8,93,445	9,03,191	7,44,114	6,96,463	4,80,796

Dutiable Sea-Borne Import Trade of

Imports.	Value of Dutiable			
	1860-61.	1861-62.	1862-63.	1863-64
	Rs.	Rs.	Rs.	Rs.
2. *Amount of Duty ranging for all India above Rs.* 10,000,				
Brought over Division No. 2	75,06,539	81,73,923	91,92,370	95,52,776
Pipes, Staves, and Casks ..	1,27,153	67,542	52,065	89,992
Porcelain and Earthenware ...	5,76,574	5,62,687	6,08,282	7,75,773
Saddlery	4,39,676	3,68,808	3,47,422	4,38,434
Seeds	75,877	52,291	1,06,413	1,06,001
Shark Fins	1,20,981	1,08,586	96,422	96,553
Soap	82,154	92,052	70,297	1,06,911
Telegraph Stores	1,51,369	1,095	18,359	10,563
Timber and Woods	8,31,833	7,21,410	7,06,435	5,44,339
Toys	1,13,376	1,28,366	1,22,127	2,30,517
Umbrellas	6,60,649	6,40,118	6,56,284	6,30,960
Wax and Wax Candles	2,56,393	1,27,449	3,08,430	7,13,232
Total of Division No. 2 ...	1,09,42,574	1,10,44,360	1,22,84,906	1,32,96,951
3. *Amount of Duty ranging for all India above Rs.* 1,000,				
Acid	45,065	40,693	24,745	37,690
Bags—Canvas	19,022	5,454	.....	570
Boats	12,565	20	.....	350
Carpets and Carpetings	23,467	26,015	21,911	32,434
China Ware		.....	20,164	23,513
Chunam	14,770	8,410	2,289	6,384
Coach Builders' Materials	.. ...	.....	48,653	63,410
Couch Furniture	15,781	19,190	.....	16,562
Fans	7,495	8,296	7,195	12,299
Felt	11,690	6,310	.....	4,015
Fish Maws	22,411	27,726	42,889	38,302
Fishing Tackles	2,986	6,993	15,152	13,265
Gold Leaf	14,987	7,291	29,644	10,991
Grocery	34,154	62,720	40,854	27,678
Gunnies and Gunny Bags	80,375	90,245	66,453	83,379
Carried forward Division No. 3 ...	3,04,768	3,09,363	3,19,949	3,70,451

British India with Foreign or External Ports.

Articles Imported.			Amount of Duty realized.						
1864-65.	1865-66.	1866-67, 12 Months.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65	1865-66.	1866-67, 12 Months.
Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs.
and under Rupees 1 *lakh in any one of the seven years,*—continued.									
1,07,32,231	98,38,141	85,10,342	7,16,711	7,61,915	8,93,445	9,03,191	7,44,114	6,96,463	4,80,796
77,762	51,543		12,662	6,388	5,207	9,024	5,857	3,870	...
8,68,576	8,13,879	6,09,002	57,581	55,933	60,390	73,931	62,110	59,318	45,544
6,03,022	5,83,283	7,09,407	43,611	36,475	34,266	42,394	42,575	40,659	52,731
1,74,171	1,31,160	1,58,978	6,335	4,145	8,828	8,750	11,190	8,107	14,266
1,23,842	1,11,840	...	12,098	10,858	9,642	9,455	7,630	7,032	...
1,10,228	67,278	1,53,478	8,195	9,182	7,012	10,983	8,072	5,101	11,429
1,912	55,652	2,20,994	13,336	109	1,836	1,056	143	4,162	4,683
7,85,685	13,25,344	6,37,702	82,706	71,993	70,543	52,025	56,263	95,678	48,282
2,51,945	2,27,063	2,94,384	11,336	12,837	12,204	22,408	17,767	16,539	21,516
6,07,022	6,58,959	7,35,190	66,061	64,006	65,586	60,815	42,797	47,865	55,513
2,82,125	2,34,232	3,48,195	25,639	12,684	30,804	70,806	26,177	18,253	26,248
1,46,18,521	1,40,98,674	1,23,77,672	10,56,274	10,46,525	11,99,753	12,64,838	10,24,695	10,03,050	7,60,908
and under Rs. 10,000 *in any one of the seven years.*									
26,751	58,155		4,506	4,068	2,475	3,760	1,726	3,776	...
...	.	..	1,902	545	...	54	...	...	...
1,520	10,600	.	1,250	...	...	35	114	795	...
1,04,293	75,558		2,347	2,601	2,191	2,130	5,848	4,809	...
29,092	43,974	49,680	.	...	2,016	2,351	2,182	3,298	3,484
19,712	8,449		1,476	811	229	194	272	...	
45,498	53,578		...	...	4,865	6,163	3,412	4,018	
11,767	18,372	...	1,573	1,919	...	1,655	862	1,382	
15,269	13,225	..	750	828	718	1,063	1,110	975	
6,259	7,940	10,281	1,169	631		340	521	688	3,018
45,384	32,584	...	2,241	2,772	4,289	3,183	2,965	2,156	
11,205	10,574	.	298	690	1,515	1,185	840	793	...
15,700	27,880	...	1,498	729	2,964	1,089	1,178	1,729	...
27,593	20,452	...	3,414	6,271	4,086	2,750	2,012	1,533	...
1,06,784	1,55,585	21,809	6,491	8,281	6,077	8,267	7,811	8,145	1,058
4,76,827	5,36,926	1,11,770	28,915	30,185	31,425	34,219	30,853	34,097	7,560

Dutiable Sea-Borne Import Trade of

Imports.	Value of Dutiable			
	1860-61	1861-62.	1862-63.	1863-64.
	Rs.	Rs.	Rs	Rs
3. *Amount of Duty ranging for all India above Rs.* 1,000,				
Brought over Division No. 3	3,04 768	3,09,363	3.19,949	3,70.851
Gun Powder...	..	52,102	76,232	52,687
Horns	12,009	15,630	5,212	3,488
Indian Rubber	27,110	17,782	26,241	61,058
Instruments—Optical	633	13,199	13,055	23,517
Instruments—Surgical	12,803	12,995	17,354	17,944
Lac—Dye and Stick	28,493	4,688	11,462	82,808
Lacquered Ware	9,895	17.977	13,291	9,431
Leather	16,560	31,722	10,632	18,593
Linen Pieces...	.....	39,717	1,87,019	2.25,582
Military Appointments	1,02,144	1,00,503	82,354	1,42,369
Mother-of-Pearl	35,167	17,102	8,230	25,571
Oil Cloth	25,446	20,144	10,063	26,926
Patent Felt	77,871	.....	25,278	1,887
Photographic Apparatus...	72,470	57,144	98,086	89,943
Printing Presses	41,778	40,037	19,283	25,155
Ratans and Canes	66,410	74,304	58.622	35.308
Shawls	11,701	11,999	15,155	35,001
Sheathing Felts	76,865	26,945	8,713	.....
Shoe Blacking	23,215	19,901	27,934	31.190
Stone Ware	21,235	20,306	11,933	19.415
Tallow	2,023	1,985	3,088	15,366
Tortoise Shell	15,796	20,284	44,617	36,606
Trunks and Boxes	55,949	24,855	36,270	1,03,930
Vinegar	18.182	7,062	4.144	3,696
Total of Division No. 3 ...	10,58,523	9,57,749	11,37,277	14,58 567
4. *Amount of Duty ranging for all India under*				
Antimony	6,208	519	2,520	1,129
Bats and Balls	5,232	2,336	2,372	4,414
Billiard Tables	6,361	3,610	6,030	4,297
Carried forward Division No. 4 ...	17,801	6,465	10,922	9,840

British India with Foreign or External Ports.

Articles Imported.			Amount of Duty realised						
1864-65	1865-66.	1866-67, 12 Months.	1860-61.	1861-62.	1862-63	1863-64	1864-65	1865-66.	1866-67, 12 Months
Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.
and under Rs 10,000 *in any one of the seven years,*—continued.									
4,66,827	5,36,926	1,11,770	28,915	30,185	31,425	34,219	30,853	34,097	7,560
42,074	82,191	.	...	5,210	7,623	5,269	3,156	6,164	...
9,164	6,469	23,674	1,200	1,563	524	336	647	440	1,957
37,598	15,114	39,429	2.711	1,778	2,624	5,881	2,794	1,133	2,962
39,533	21,201	Shown against Scientific and Philosophical Apparatus, &c	55	1,320	1,271	2,236	2,829	1,590	Shown against Scientific and Philosophical Apparatus, &c
24,123	27,134		1,279	1,299	1,719	1,746	1,775	1,978	
92,232	10,544	1,194	2,849	445	1,445	8,069	6,846	680	781
14,810	8,893	2,484	989	1,463	716	730	852	481	195
23,363	27,885	Shown against Saddlery	1,656	3,172	1,063	1,789	1,488	2,361	Shown against Saddlery.
3,86,231	3,86,461	5,56,824	...	3,971	9,531	15,431	25,020	19,019	28,848
67,662	1,01,167		3,334	3,913	1,692	4,397	1,037	974	. .
24,488	45,432	.	3,516	1,710	786	2,451	1,568	3,058	
41,115	22,633		2,544	2,014	1,006	2,635	3,068	1,606	...
20,433	30,873		7,787		2,528	189	1,533	2,315	...
97,728	74,871	74,335	7,178	5,710	9,704	8,688	7,238	5,601	5,440
72,217	86,508	1,98,337	4,178	4,003	1,928	2,432	5,097	5,907	14,397
2,63,400	96,816	1,06,772	6,640	7,302	5,776	3,241	17,122	6,758	8,193
50,515	12,071	Shown against Woollen Goods	1,170	1,189	1,515	3,243	3,483	855	Shown against Woollen Goods
250	..	.	7,686	2,675	871	...	19	...	
31,274	14,336	. .	1,931	1,990	2,792	3,136	2,244	958	...
6,285	3,028	Shown against Marble Ware.	2,123	23	117	72	125	37	Shown against Marble Ware
56,450	14,504	9,744	202	198	309	1,519	3,701	1,156	723
23,577	35,062	..	1,579	2,029	4,461	3,635	1,922	2,886	
78,600	91,048		5,479	2,482	3,625	6,476	5,543	5,694	
6,687	4,808	...	1,818	706	414	369	501	360	
19,76,636	17,55,975	11,24,563	96,819	86,350	95,465	1,18,189	1,30,461	1,06,108	71,056
Rs. 1,000 *in any one of the seven years.*									
2,397			620	55	252	113	180		
4,756	3,266		478	233	237	420	358	245	...
4,865	4,937		636	361	603	430	365	370	
12,038	8,203	..	1,734	649	1,092	963	903	615	...

Dutiable Sea-Borne Import Trade of

Imports.	Value of both Dutiable			
	1860-61.	1861-62.	1862-63	1863-64.
	Rs.	Rs.	Rs.	Rs.
4. Amount of Duty ranging for all India under				
Brought over Division No. 4	17,801	6,495	10,922	9,840
Bricks and Tiles	.....	...	30,410	14,630
Brushes	3,782	1,813	2,142	6,465
Cocoanut Kernels	.....	5,015	1,930	.....
Do.—Shells	2,715	170	1,297	2,308
Cowdas	.....	3,545	3,520	2,457
Firewood	7,672	5,521	11,462	31,748
Horse Hair and Cloth	971	4,058	5,676	1,799
Instruments—Mathematical	3,656	6,613	3,754	4,717
Do.—Engineering	11,139	5,092	3,430	3,510
Do.—other Sorts	1,454	1,233	55,393	17,707
Japan Ware	.....	.....	1,312	1,754
Molasses or Jaggree	.....	.....	.....	12
Saltpetre	.....	3,150	3,718	178
Miscellaneous Articles not enumerated above	13,44,492	19,79,777	16,56,856	20,86,078
Total of Division No. 4	13,03,682	20,22,482	17,91,822	21,83,233
	1859-60.			
Total of Dutiable (i. e.) of Divisions Nos. 1, 2, 3, & 4 ...	21,39,27,396	20,93,64,199	19,89,34,401	20,22,23,251	21,08,33,182
Total of articles free of duty brought over from page 8	2,89,18,951	2,47,97,315	2,38,69,457	2,39,69,228	3,01,59,802
Grand Total of Imports ..	24,28,46,347	23,41,61,514	22,28,03,858	22,61,92,482	27,12,92,981

Import Duty realised in

STATISTICAL BRANCH;
FINANCIAL DEPARTMENT,
Fort William, 5th March 1868.

British India with Foreign or External Ports.

Articles Imported.			Amount of Duty realised						
1864-65.	1865-66.	1866-67, 12 Months.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67, 12 Months.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rs. 1,000 in any one of the seven years,—continued.									
12,038	8,203	...	1,734	649	1,092	963	903	61	..
24,566	1,15,877	8,248	...	...	..	333	75	233	87
2,653	3,524	24,421	378	181	214	646	199	264	1,756
...	...	8,01,379	...	414	...	...	...	...	73,841
2,497	4,011		271	18	130	231	187	284	
202	3,008	...	...	354	352	245	11	148	...
9,057	4,750	81,933	767	552	899	...	...	...	...
4,654	2,482	...	97	406	568	180	349	186	...
4,530	2,539	...	365	661	357	402	260	183	...
5,821	..	...	514	509	337	347	409	...	...
1,629	...	...	136	59	929	239	122	..	...
3,526	3,768	...	...	...	131	171	265	282	...
21,661	29,314	...	...	...	...	1	197	302	...
168	896	...	...	315	372	16	12	67	...
30,09,283	22,78,374	37,68,170	1,30,178	1,41,502	1,18,981	1,19,693	1,33,328	1,46,195	1,96,838
31,02,285	24,56,746	46,84,151	1,34,440	1,45,620	1,24,362	1,23,467	1,36,317	1,48,759	2,72,522
25,18,22,529	26,22,95,713	28,42,10,974	2,83,61,688	3,15,96,820	3,21,89,114	3,15,36,190	3,55,26,704	3,12,97,150	3,43,24,308
2,73,96,068	3,28,58,543	2,21,81,843							
28,22,18,597	29,51,54,256	30,63,92,817	2,83,61,688	3,15,96,820	3,21,89,114	3,15,36,190	3,55,26,704	3,12,97,150	3,43,24,308

1859-60 is Rs. 2,76,87,353.

Published by order of the Governor General in Council.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA

FOREIGN DEPARTMENT.

TRAFFIC BETWEEN INDIA AND CENTRAL ASIA.

From the Officiating Secretary to Government of Punjab, to the Secretary to Government of India, Foreign Department,—No. 40-116, dated 27th January 1868.

Political.

In forwarding for the information of His Excellency the Viceroy and Governor General in Council, the enclosed copy of a Report, dated 13th January from Dr. H. Cayley, on special duty in Ladakh, I am directed by the Hon'ble the Lieutenant Governor to communicate the following remarks:—

2. Mr. Davies, in his Trade Report, which was submitted with the letter of this Government, No. 47, dated 23rd January 1863, brought to notice that in consequence of the entire remission of customs duties on the Peshawur and Derajat border by Sir John Lawrence, when Acting Resident at Lahore in 1848, the trade with Afghanistan, particularly by the routes leading from Peshawur, had greatly increased. Mr. Davies also pointed out that access to the markets of Eastern Turkistan by the natural route passing through Kashmir was virtually barred by the excessive duties levied on goods in transit.

3. The question of the reduction of transit duties was afterwards discussed with Diwan Joala Sahai, the Prime Minister of the Maharajah, who agreed on the part of His Highness to reduce the existing duties to rates approved of by the Lieutenant Governor, on receiving compensation amounting to one-half of any loss of revenue which might be caused to the Maharajah. At the same time the Diwan took the opportunity of submitting the ardent desire of the Maharajah to acquire the territory of Bijwat in commutation of a loan which he had made to the British Government of six lakhs of rupees.

4. Lord Elgin, then Viceroy, did not pass any final orders on these proposals at the time. But as Sir Robert Montgomery had visited Kashmir in 1863, and on that occasion had been directed to discuss the matter with the Maharajah in person, the Governor General stated that he would give his decision on his arriving at Syalkot. Lord Elgin, however, died in the meantime, and no definite issue resulted from the proposals which had been made.

5. In the beginning of 1864, the Maharajah intimated to the Lieutenant Governor that the subject was still under consideration, and shortly afterwards Diwan Nihal Chand placed the results of the Maharajah's deliberations before the Lieutenant Governor. The duties formerly taken by weight or mule load were converted to an *ad valorem* rate chargeable on the value stated in the invoice, and the following reductions were made on the rates of duty:—

Piece Goods	from 30	... to 8	per cent.
Raw Sugar	„ 150	... to 12-8	„
Tea	„ 78	... to 12-8	„
Spices and drugs, various rates to uniform rate of		12-8-0.	
Metals ... from 21	to 104	... to 12-8	per cent.
Rock Salt ... 0-13-6 per maund,	... ...	8 annas	per maund.

These rates were applied to goods exported from the Punjab into the Maharajah's territory by any of the following routes:—

Jammu and Bunibal, Akhnoor, Boodhil, and Sunot ... By Bheembur ... ... By Gohalun ... ... By Moozafferabad ... ... By Jammu and Kishtawar	To Srinagar and Ladakh.
	To Ladakh direct.

The rates on goods proceeding to Leh by the Kullu route, whether from Bassahir or the Punjab, were always pretty reasonable and generally below even the revised rates above noted. But the rates on the following articles, which were highly taxed, were reduced:—

Iron	from 2-8-0	per maund	... to 0-3-0 per maund.
Sugar	„ 1-4-0	„	... to 0-3-9 „
Sugarcandy	„ 1-4-0	„	... to 0-9-6 „
Molasses and coarse Sugar ...	„ 1-4-0	„	... to 0-2-3 „

Changes were also made in the rate of goods imported to the Punjab from Yarkand or the Maharajah's dominions, whether by the Kashmir, Jammu, Kullu, or Bassahir routes. But the duty on goods coming from Leh to Srinagar and onwards was not shown.

6. Another most beneficial reform was introduced by the Maharajah at the same time. Formerly there was no difference made in the rates whether goods were sold at Srinagar or went on to Leh and Yarkand. This arrangement in practice prevented any goods going beyond Srinagar, and the traffic was restricted to the Kullu route, though a very much more difficult one than that of Kashmir. In 1864, a uniform transit duty of five per cent. was fixed for goods going to Leh; and the trader to Yarkand by Srinagar was thus placed in a position, fiscally, not less advantageous than that of one trading with Bokhara by Peshawur.

7. The rates were not levied on the frontier of the Maharajah's territories, but at the towns, and varied with the distance. Those at Jammu were lower than those at Srinagar. A trader buying goods at Jammu and taking them to Srinagar had to pay the difference between the rates of these places. In the statements which were shown to the Lieutenant Governor at that time there was no mention of the rates on goods sent from Leh and Yarkand to Srinagar, and it did not clearly appear whether there was any intention on the Maharajah's part to confine the trade from those places to the Kullu route, nor were the rates to be levied on the fine Turfani shawl-wool anywhere specified.

8. On the whole, however, the Lieutenant Governor regarded the measures of the Maharajah with much satisfaction, and trusted that they would result in an expanded trade, both with the town of Srinagar, the populous valley of Kashmir, and ultimately with Eastern Turkistan. All possible publicity was therefore given to the new tariff.

9. In July 1866, however, Mr. Forsyth, who had recently travelled in Lahoul, received many complaints of the heavy exactions levied on British traders by the Ladakh authorities. Mr. Forsyth brought to the notice of the local Government that the reduction of duties professedly made by the Maharajah was in reality little more than a sham, the reduction being granted only in rare cases to those traders who were supposed to have influence enough to make their complaints known to the head of the Government. He added that from enquiries made by him in Russia and from Indian traders he gathered that British goods would drive out Russian goods from the markets of Central Asia, if only the trade was not improperly obstructed.

10. The subject was taken up with interest by the local Government, and the Maharajah of Kashmir was addressed with a view to the removal of the obstructions to trade. Mr. Forsyth had also an interview with His Excellency the Viceroy, at which Diwan Nihal Chand, the Maharajah's confidential agent, and Wazir Gusain of Mandi, were present. The Lieutenant Governor solicited authority to depute an Assistant Commissioner to Ladakh to look after the interests of traders, but the Supreme Government suggested that a medical officer would be most suitable for the post, the duties of which were laid down as follows:—

> The officer selected "must be cautioned against any interference in the internal administration of the country. The primary object he will have to keep in view will be the maintenance of the tariff fixed by the Maharajah in 1864. Any infraction of the tariff which his remonstrances on the spot may be unable to prevent should be promptly reported to the Punjab Government. Another and very important branch of his duties will be to enquire closely into the nature and extent of the traffic, as it at present stands, between India and Central Asia, and to report the measures which he would recommend to secure a further development of this trade. Lastly, he will pick up and sift all the political information that may come in his way, especially as regards the progress of events in Chinese Turkistan."

11. The Lieutenant Governor selected for this duty Dr. Cayley, who reported his arrival at Leh on the 24th June 1867, having met on the road Divan Hira Nand,

Report dated 25th June 1867.

who had been sent to Ladákh a few days before by the Maharajah to assist Dr. Cayley in his endeavors to promote the trade with and through Ladakh, and to carry out reforms in the mode of levying duty on merchandize passing between British territories and the countries beyond the British frontier.

12. The results which Dr. Cayley has secured, as exhibited both in his weekly diaries submitted to this Government and in his present Report, are, in the Lieutenant Governor's opinion, highly satisfactory; and his proceedings have generally been characterized by good judgment and a kindly and conciliatory spirit both towards traders and the officials of the Maharajah More than one of the measures which, under the orders of Government and in the interest of trade, it has been Dr. Cayley's duty to insist on, were of a nature calculated to evoke not a little opposition on the part of the local officials, who, there is too much reason to believe, were interested in upholding abuses, in spite of the Maharajah's orders; and it is very creditable to Dr. Cayley's tact and good judgment that his measures and proposals, although not at first always understood or appreciated by the Kashmir Government, have eventually, when fully explained, been acquiesced in and frequently approved.

13. There can be no doubt that the Maharajah has always shown the greatest readiness to meet the wishes of Government, to assist Dr. Cayley, and to adopt measures for the improvement of trade and the protection of merchants in Ladakh. This is fully shown by his removing Hira Nand, who was reported to him as obstructing the enquiries which Dr. Cayley instituted, and keeping up a system of espionage on the proceedings of that officer; by his abolition of the extra duties in the shape of *nuzzer butti*, *choongi*, and *zakati*, levied by his officials, and the tax of Rupees five and one felt on each caravan; by his reduction of the duties on the Kullu and Rampore routes; and by the establishment of a 5 per cent. *ad valorem* duty on goods in transit through Ladakh to British territory. For these measures the Maharajah is entitled to acknowledgments; and if he is not prepared just yet to accept the more liberal policy which the British Government would wish to see adopted, the Lieutenant Governor does not think this is to be wondered at.

14. For the present, the Lieutenant Governor is not prepared to suggest to the Maharajah Dr. Cayley's proposal that the transit duty be reduced to 2½ per cent. *ad valorem*; any such proposal at present would only dishearten him: and after the experience of a year or two, if the interests of trade be as well represented in Ladakh as they have been this year by Dr. Cayley, the Maharajah will probably require no argument to convince him that further concessions in this respect may be made with advantage to traders and to his own revenues.

15. The concession to which the Maharajah has shown the greatest reluctance is the transport of the fine Turfani wool to British territory. The value of this wool imported into Ladakh was Rupees 23,000. For the first time, a small quantity worth Rupees 650 found its way to British territory. The bulk of it, worth Rupees 19,490, was taken to Kashmir. The Lieutenant Governor has already approved of Dr. Cayley's order directing that no restriction should be placed on the transport of this wool, any more than on other goods, on payment of the 5 per cent. duty; and the Supreme Government (No. 1083, dated 23rd October 1867) have approved of the course which the Lieutenant Governor has adopted, and desired that the point be pressed on the Maharajah firmly, but courteously. There appears to be nothing in the tariff of 1864 to justify the monopoly of this wool by Kashmir; and its transport to British territory will not interfere with the trade into that country. Dr. Cayley states that the wool can be supplied in immense quantities; and to give British traders and manufacturers the benefit of the market will not in any way deprive Kashmir of it; on the contrary, the trade will probably increase immensely, and the Kashmir Government will gain not only the 5 per cent. on the wool, but 5 per cent. on the British goods that are transported to Yarkand in exchange for it.

16. The Lieutenant Governor therefore assumes that there will, in future, be no attempt made on the part of the Maharajah to exercise a monopoly over goods in transit, as being a proceeding opposed to the law of all

nations; and he will be prepared on all suitable occasions to enforce this view, which has already been approved by the Supreme Government.

17. From the returns which Dr. Cayley has submitted, it appears that the trade from Kashmir to Leh and Yarkand consists chiefly of goods, such as saffron, rice, chudder, pattu, &c., which can be supplied better, cheaper, and in larger quantities by Kashmir than from British territory, while the British trade is chiefly in piece goods, groceries, tea, goat skins, &c., which Kashmir cannot supply. This through-traffic is a direct advantage to the Maharajah, whose true desire is to encourage it. He will therefore be urged to open up the Chang Chemo route, and also to improve, if possible, the other lines of traffic through his territory.

18. Apart from the unduly high rate of duties heretofore levied by the Kashmir Government, the oppressions to which traders in Ladakh have been subjected in various ways appear by no means to have been by desire or with the cognizance of the Maharajah, but, on the contrary, in defiance of his orders, which have virtually been almost inoperative in that region. His officials were thus able practically to prevent the reduction of duties agreed to between the Maharajah and the British Government from being carried into effect, and there seems little doubt that, if the system which has been in force for the last few years had continued for a few years longer, it would have entirely destroyed the trade, which has been gradually diminishing from year to year.

19. The past year, however, has not fairly represented the average trade heretofore existing, much less that which might exist if fairly dealt with;—the opium trade from this quarter, and the tea trade from the opposite one, having almost ceased owing to the Chinese connexion with Eastern Tartary having been violently severed.

20. The statement which has frequently been heretofore made by Mr. Forsyth, on information obtained by him in Russia, that British goods and the products of Hindustan can reach Eastern Tartary much more easily and cheaply than goods from Russia, has been fully confirmed by Dr. Cayley's enquiries, which also tend to show that the demand for the former is likely to become very large if all restrictions be removed, the density of the population of these regions and their keenness for trade being attested by the Russian authorities themselves: while, as regards tea, it seems by no means impossible that the produce of Hindustan may ultimately reach Russia itself by this route.

21. The reduction of duties lately granted by the Maharajah, if the full and permanent realization of this measure be ensured by the deputation each year of a British officer to Leh, will certainly give an immense impetus to trade. But fitting opportunities will be taken of pressing upon the Maharajah that while this Government, which levies no duty on the trade, is doing all it can to promote it, by establishing a fair at the foot of the hills, by improving the roads, and establishing new villages on the route, nothing is being done in the same direction by His Highness's Government, which realizes large profits from it, in so much that the routes *via* Chang Chemo and the Karakash and Shyok Rivers, which are believed to offer great advantages, are now little used, or not at all, although the traders state they would gladly use them if permitted and encouraged, as it is hoped they will be in future.

22. Endeavours will also be made to obtain a modification of the arrangements by which parties from Kashmir have special advantages afforded them, and are placed in positions which enable them greatly to harass, and at times even endanger, all other traders, a fact of the existence of which there can be no doubt, as the Maharajah himself admits that one of these, named Khalikdar, though a resident of Kashmir, has greatly damaged by his intrigues in Yarkand the interests even of Kashmir subjects, while the same report is given by all traders from our own territory, and corroborated even by the envoy lately sent by Yakub Khushbegi to the Maharajah's Court.

23. In fine, the Lieutenant Governor cannot but concur with Dr. Cayley in the opinion that the present is a most favourable time for adopting all the measures that may be feasible or advisable for fully opening up and extending this trade. The jealousy which characterized the Chinese rule no longer exists. It appears certain that the present Ruler, the Khushbegi, who appears to have very reasonable prospects of being able to consolidate his power, is most anxi-

ous to promote trade, and cultivate friendly relations. The traders themselves have afforded every assurance in person that they are eager to extend their operations; and the Maharajah of Kashmir is evidently becoming aware, as evidenced by his late acts and the appointment of a Governor of a new stamp to Ladakh, that the proceedings of his officials in that quarter of late years have not been such as to reflect credit on his Government or on himself. The Commissioner of Jullundhur, Mr. Forsyth, who is in the most favourable position for aiding and encouraging the movement, has taken the matter up with remarkable energy and intelligence, which have already been productive of very gratifying results, and with the return of the warm season, the Lieutenant Governor entertains a confident belief that direct advances will be made by Yaykub Khushbegi himself, which the Lieutenant Governor trusts he may be authorized to meet in a friendly spirit.

From DR. HENRY CAYLEY, on Special Duty, Ladakh, to the Officiating Secretary to Government, Punjab, dated 13th January 1868.

I have the honor to submit the following Report on the subject of my mission to Ladakh during the past season:—

2. I left Lahore on the 15th of May, and reached Leh on the 24th June, passing through the districts of Kangra, Kullu, and Lahoul into Rupshu. The road was hardly open so early in the season, and the passage of the Rotang and Bara Lacha Passes was rendered difficult by the depth and extent of the snow, and could not have been crossed by laden animals. This route is not properly open till the end of June, but from July to October the road is everywhere safe and easy all the way to Leh in Ladakh. On my way I saw Mr. Forsyth, the Commissioner of Jullundhur, and am indebted to him for much useful information on the subject of the trade through Ladakh and other matters connected with my duties.

3. The annexed Tables show the extent of the trade through Ladakh during the past season; the amount is considerable considering the natural difficulties to be encountered. From Amritsar to Leh is a distance of about 525 miles, or 42 marches; 5 high passes have to be crossed, only one of which is under 13,000 feet high; the road, however, is generally easy during the summer, and everywhere passable for laden ponies. From Leh to Yarkand is about 350 miles, or 30 marches, and the road goes over five high passes, the lowest nearly 18,000 feet, and three of them are covered with perpetual snow or glacier, and the road is so bad and the difficulties so great, that nearly 20 per cent. of the horses die on the journey. On nearly all the passes, too, the merchandize has to be transferred from the horses to yaks. The most intense cold has to be endured, and great obstructions are met with from large unbridged rivers, and the expense of carriage is, consequently, very great; there was also a great diminution in trade last year owing to there being no longer a market in Central Asia for opium, which used to be exported in large quantities from the Punjab, but for which there has been no demand since the Chinese were driven out: and now large stores are lying unsold in Yarkand, and some even brought back to Leh and exported again to the Punjab. Last season also, on account of the disturbances and changes going on in Eastern Turkistan, the road was not open, and traders not allowed to pass till September instead of July; and many merchants, who would otherwise have come, took their goods elsewhere, and owing to the lateness of the season, large stores of merchandize had to be left at Leh for the winter.

4. The wool trade has hitherto existed only as a monopoly of the Kashmir Government, and the export of the Turfani pushm anywhere than to Kashmir was strictly prevented. This year, however, I informed the traders that such a restriction was no longer in force, and that they were at liberty to export the shawl-wool (pushm) by any route they pleased; and a few Yarkandi merchants carried their wool through by Kullu to the Punjab; a few also of the Hindustani traders did the same: but such was the dread of offending the local officers, who up to the very last tried to intimidate the traders on this point, that very few ventured to purchase and export this

article; but now that a commencement has been made, there is every prospect of an extensive wool trade in future years. Up to the present year the real Turfani shawl-wool has never been imported to the Punjab, it having all been forcibly diverted to Kashmir. The only wool that ever reached the looms of Nurpur and Amritsar was the Chantang wool coming from the Chinese territories of Rudok and Churmuti and surrounding countries, and which is in every respect vastly inferior to the "Turfani" wool produced in the mountainous districts of Eastern Turkistan, and deriving its name from the city of Turfan. It is this exquisitely fine wool that is in Kashmir made up into shawls and other fabrics of such surpassing beauty as to render Kashmir shawls celebrated nearly all over the world. There is now almost a certainty of plentiful supplies of this shawl-wool being imported every year into the Punjab; and with this material, there is no reason why the manufacturers of Amritsar and other places should not produce goods equal in every way to those made at Srinagar. The amount of fine pushm imported this year into Leh from Yarkand was only 125 maunds (of 80 lbs.); of this, only 13 maunds, worth in Leh about Rupees 650, went down to the Punjab; the rest went to Kashmir. The shawl-wool that was brought down was sold in the Punjab at a profit of about 75 per cent. over the price at Leh. Churus or bhung, it is generally called by the latter name by the traders, the extract of hemp, has for many years formed the staple export from Yarkand. This year 1,830 maunds (pukka) arrived, worth in Leh about Rupees 68,590. Of this, about 817 maunds were taken to the Punjab, 8 maunds to Kashmir, and the remainder was, owing to the lateness of the season, detained in Ladakh. The article became almost a glut in the market, and the merchants had difficulty in finding a sale for it, and there is every probability that in future the quantity of bhung will be much less, and that it will be replaced by shawl-wool, silk, felts, gold and silver, precious stones, and other articles.

5. As shown in the annexed Table A, all other articles come only in small quantities; but in addition to what is there put down, almost every trader and pilgrim brings turquoises, gold dust, silver ingots, and other articles of value, which he disposes of to pay the customs duties and road expenses.

Felts, cotton, silks, raw and manufactured, pushm, and other fabrics of mixed silk and cotton, carpets, coloured and embroidered, leather from Russia and Bokhara, silver ingots, called Yambres or Kurus, gold bars and gold dust, soap, and many other articles, always come in greater or less quantity, and the trade in all these will undoubtedly increase enormously. This year a large number of silk handkerchiefs of the thinnest texture and of brilliant variegated colours came from Bokhara, and a maund of common sea-weed from China: this article is exported to the Punjab and used as a medicine for goitre. It doubtless derives its virtue from containing iodine.

6. The imports into Leh from Chantang and Lhassa consist chiefly of Chantang wool, sheep wool, brick tea, musk, silk and linen cloth, and salt.

Four hundred and sixty maunds of puslm wool and 75 maunds of sheep's wool, worth about Rupees 23,500, where brought from Chantang, and nearly the whole of it exported to Kashmir and Bultistan. The Chantang wool, which goes in large quantities to the Punjab, is carried direct from Garo and Rudok without passing through Ladakh. Brick tea comes from China through Lhassa in large quantities, and is chiefly for consumption in Ladakh and Kashmir and surrounding districts. The amount this year was only 175 maunds, not above ⅓ the usual quantity; the bricks usually weigh about three seers, and sell for about Rupees 12 in Leh, being at the rate of Rupees 2 per lb. This kind of tea is not taken to Yarkand and Central Asia.

Musk and various kinds of silk and other piece goods come in small quantities, but since the disturbance on the Chinese frontier and the rebellion of the Mahomedan population, all exports from China have greatly diminished. Salt is very largely imported from Rudok, but the trade in this article is a monopoly of the Kashmir Government; it is chiefly taken to Kashmir, and is carried "Bigar" through Ladakh by the people of the country.

The total value of the imports into Leh from Chantang and Yarkand during the year was about Rupees 1,71,000; whereas in Mr. Davies' Trade

Report the amount is laid down at Rupees 3,90,000, showing a diminution of more than two lakhs of Rupees in the last six years. The falling off is chiefly in the articles churus, shawl-wool, tea, silks, and horses; of the latter, not one was this year brought for sale, and I believe that none have come for three or four years past, as they were all taken for the Kashmir Government at very low prices, and their export to British territory was prohibited.

7. The exports from the Punjab into Leh and thence to Yarkand are shown in Table B.

Cotton piece-goods here form the staple article; they are chiefly of English manufacture. The total amount was 482 maunds, worth about Rupees 66,000, in Amritsar, and 84,000 in Ladakh. All kinds of cotton goods are greatly in demand in the Yarkand market, and the traders say that almost an unlimited amount could be disposed of, and that the English goods are of much better quality and are much cheaper than those coming from Russia. If, however, the merchants send up goods of inferior quality, as they are inclined to do, the trade is sure to suffer, for it is most necessary that English manufactures should keep up their character for superiority, otherwise they will be driven out of the market by Russian goods. Apparently, this has already been done in the case of broadcloths, for which there is a very great demand, but old and inferior articles only were sent up from Hindustan, and some found no sale, although a very considerable supply comes from Russia and sells at a very high price. The chief demand is for cloth of bright colours, red, blue, green, and yellow, &c., and only really sound durable materials will sell.

Tea is consumed in large quantities all through Eastern Turkistan, and now that the Chinese have been driven out, and all communication with China is cut off, the whole supply comes from Hindustan; a large supply, however, comes from Russia, and sells at enormous prices, 12 and 15 Rupees per seer, and the Lhassa brick tea is not in demand. Hitherto little but China tea, purchased by the traders in Bombay and Calcutta, has been tried. The tea they take is generally of only second rate quality, and yet it sells in Ladakh at Rupees 2 and in Yarkand at Rupees 2-8 and Rupees 3 per lb; but in 1866 a considerable quantity of Kangra tea was sent up by the Wazir of Mandi, and fetched Rupees 2-8 in Leh and Rupees 3 in Yarkand. Only green tea finds a sale; the people will hardly look at black tea; but the taste for tea-drinking is universal amongst all classes of people throughout Eastern Turkistan, and the country offers a splendid market for Himalaya tea, and I believe that almost any quantity of green tea of good quality would find a sale at Yarkand at remunerative prices. It is not, however, necessary to send the tea beyond Ladakh, for the Yarkandi merchants would be quite ready to purchase the tea at Leh, and in all probability, in future years, at Palampore Fair. The merchants who take up the tea must be prepared to receive payment partly in merchandize and partly in gold and silver, in the proportion of about two-thirds of the former, as trade is chiefly carried on by barter, and not by cash payments. There is great hope, too, that in a few years the Indian teas will find their way to Russia by this route, and there find a ready sale, in the same way that the China teas now do, for the distance from Kangra to the nearest Russian ports is only about $2\frac{1}{2}$ months' journey, whereas from China to Russia is a land journey of five or six months' duration. The best China teas sell at enormous prices in Russia, and I hear now that some of the Indian teas sent by sea to St. Petersburg have been highly approved of there, so that there is much in favour of the Indian teas competing successfully with the China ones if sent overland through Central Asia. One hundred and twenty-seven maunds of China tea from the Punjab reached Leh last season, and was selling at an average price of Rupees 2 per lb.

Spices, sugar, goat skins, indigo, are all greatly in demand at Leh for the Yarkand market, and are sold at great profit. Nearly all the articles mentioned in Table B. fetch a high price, and such articles as needles, scissors, and so on, are in great request.

Opium was formerly the chief export from the Punjab, but during the last two years, since the Chinese were driven out, the opium trade has entirely ceased, and many merchants have large stores of opium lying unsold in

Yarkand, and their losses have been enormous, and there has, consequently, been a great diminution in general trade on this account. According to Davies' Report, opium to the value of Rupees 50,000 was annually imported into Leh. The total exportation from the Punjab to Leh during the year amounted to 1,800 maunds of goods, worth about Rupees 1,73,000; two-thirds went by the Kullu and Lahoul route, and the remainder by Rampore and Kashmir. Nearly the whole of the trade from the Punjab passes through to Yarkand, which is the trading depôt or mart for the whole of Central Asia. Trading caravans from Bokhara, Kokan, and the Russian possessions, Kashgar, Turfan, Aksu, and all the cities to the north-east, Khotan, and until the last two years from China, all meet at Yarkand, and there the merchants barter their goods; and Yarkand is the focus of the trade of all the surrounding countries. Up to 1862 the exports from the Punjab to Ladakh were valued at about Rupees 1,80,000, or nearly the same as in the past year; but during the last three or four years the trade has, according to all accounts, been diminishing rapidly, until last year, when it again increased.

8. In Tables C. and D. I have shown the exports from Leh to Yarkand and Chantang in one direction, and to the Punjab in the other. These of course correspond in a great measure with the imports into Leh; but this year, owing to the lateness of the arrival of the Yarkand kafila, much of the merchandize has been left in Ladakh for the winter, so that the exports from Leh to the Punjab do not amount to more than one-third of the exports from the Punjab.

9. In Table E. I have shown the local trade between Kashmir and Leh; this, however, is not a local trade, for nearly the whole of the articles named in the list in reality pass between Kashmir and Yarkand, or Kashmir and Chantang.

10. With regard to the customs' duties levied at Leh, the following alterations and remissions have been made during the past year. The extra duties of *choongi*, *nuzzer bulli*, brokerage which were formerly levied, have been entirely remitted; and at the end of the season, the tax of Rupees 5 and 1 felt on every caravan, or as it was actually levied on every trader, in addition to the customs' duties, was also remitted. The duties on spices and piece-goods coming by Kullu to Ladakh have been reduced from Rupees 1-4 and Rupees 2-8 respectively per maund of 16 seers, to 10 annas; but the most important change is that on all goods passing only in transit through Ladakh either coming from or going to British possessions, a transit duty of 5 per cent. *ad valorem*, according to the invoice value, is now levied.

11. The total amount of customs' duty collected at Leh during the year was Rupees 16,000; this does not include the duty on goods from the Punjab through Kashmir, as this is levied at Jammu. Of this sum, 12,500 was on goods passing to and from Kashmir, and Rupees 3,500 on goods passing between Hindustan and Yarkand. Of course, during the past year the reduction of duties has diminished the customs' receipts probably by about one-third or one-half; but there is every ground for believing that in future years the revenue of the country will not be even a direct loser, as the increase of trade will more than make up for the diminished rate of duties, and the indirect advantages to the country from increase of trade will be enormous.

12. I merely here offer a few general observations on the present state of the Central Asian trade and its future prospects. North of the great Himalayan range Yarkand is the chief emporium, and caravans of merchants meet there from all the surrounding cities and countries, as well as from the more distant places—as Badakshan, Bokhara, the Russian Provinces, and, until the last two or three years, from China; but since the Mahomedan rebellion in Northern and Western China, all communication with that empire has been almost entirely cut off. The demand in all these countries for Indian products and English manufactures is enormous, and they can supply in return, to an almost unlimited extent, shawl-wool, silk, bhung, gold and silver, and precious stones, and many other articles. The merchants of Hindustan either take their goods direct to Yarkand, or barter them at Leh, and this year many Yarkandis went down to Kullu and the Punjab, though unfortunately all were too late for the

Palampore Fair. I have conversed freely with nearly all the men who came over from Yarkand, and all said the same thing, that any number were ready to come if they were sure of fair treatment and could find a market for the goods, and it was universally believed that in future years the trade would increase enormously. At present Russian produce and manufactures to a considerable amount find their way to Yarkand, but almost all of them could be supplied more cheaply and of better quality from Hindustan, and there is no doubt that English goods can always compete successfully with Russian. Taking all things into consideration, I think the future prospects of our trade with Central Asia are very favourable, and if Khush Begi holds his own, all will go well, as he most fully appreciates the advantages of trade, and does all he can to assist it. But amongst people who have been fighting between themselves almost from time immemorial, there is no foreseeing what a day may bring forth, and the new kingdom of Yarkand may be upset as quickly as it arose, and be followed by a reign of anarchy. Such, however, is the respect for trade generally throughout Asia, and so fully is it a national institution, that, whatever may be the political state of the country, the probability is that trading operations will not suffer for a long time or in any great degree, and what is now required is, that the merchants should have the assurance of the British Government that they will always have its protection, and that the Kashmir Government will not be permitted again to levy exorbitant duties or commit acts of oppression. The merchants will then of their own accord soon extend their trading operations, knowing, as they do, the enormous profits that can be made. An annual fair at Palampore will do much to increase the trade, and the Yarkandis are certain another year to attend it in large numbers, so highly did they think of its advantages; but unfortunately, owing to the lateness in the arrival of the first caravan last season, scarcely any of them were able to get down in time to be present.

13. I propose here giving a brief *résumé* of the political history of Central Asian affairs during the past year. Three years ago the Chinese, who were in military possession of Yarkand and all the States to the east and north-east, were driven out by the Tunganis (military settlers who originally came from Persia and the West as soldiers of some of the Mahomedan conquerors and settled down in the country) and Kucharis, or Khojas of Kucha. The Chinese garrisons were nearly all slain, and the few who escaped fled eastward. At this time Yakoob Beg Khush Begi, an Andijani, and formerly an officer in the Kokan army fighting against Russia, was living in Kashgar, where he had taken up his abode, and was nominally an officer of the Kokan Government. When the Chinese were defeated, he raised a force of Kashgaris and Andijanis and attacked the Khojas in Yarkand, but was twice defeated and driven back; but at last he prevailed, and killed nearly all the Tunganis who opposed him, and the Kucharis retired to Kucha, and Khush Begi became Ruler of Yarkand. About the same time Haji Habib-oollah Khan, a very powerful Zemindar of Khotan, an old man who had lately returned from pilgrimage to Mecca, was placed on the throne of Khotan. Yarkand, Khotan, and all the neighbouring States were then only dependencies and tributaries of Kokan, and their Rulers acknowledged the authority of its King, Khoda Yar Khan. Habib-oollah Khan, the fakeer as he is generally called, is said to have ruled with great cruelty; under him neither life nor property were safe, and he robbed all his subjects to fill his treasury, and the Khotanis are said to have asked Khush Begi to help them to depose their King. I heard also that Habib-oollah had refused to acknowledge the Khokan authority, and Khush Begi attacked him nominally to bring his country again under subjection to their common Master; but whatever may have been his pretext, Khush Begi was evidently determined to annex Khotan, and at the end of 1866 he imprisoned the Khotan Envoy, then in Yarkand; but the latter, seizing an opportunity, sent off two of his servants with a letter to Khotan: the messengers were, however, detected, and the letter found concealed in a shoe, and the two men shot, and the Envoy, under threat of a like fate, was forced to give full information regarding the strength of Khotan, its garrison, and its means of defence.

At the beginning 1867 Khush Begi, who had for some time been making preparations, sent a large force against Khotan, but to avoid suspicion and

alarm, he despatched it in small detachments, and when all were assembled within two or three days' march of the town, he joined the army, and by treachery and under pretext of making a friendly alliance, he beguiled Habib-oollah Khan and his son into his camp, and after receiving them with great honor and handsomely entertaining them, he in the night made them and their followers prisoners, and the next day, using the captive's signet ring, he summoned all Chiefs and military officers of Khotan to his camp, and as they were on their way, he sent a body of troops by another route, which took possession of the town and fort almost without opposition, as there were no leaders, and no one was prepared to offer resistance. At the same time he seized all the men who had come out to his camp. Khush Begi then himself entered Khotan and secured a large treasure in gold and silver, and appointed a new governor. Soon after this, some of the Khotan women, who had been given over to Khush Begi's officers formed a plot amongst themselves and killed many of their new husbands, and the people of the country rose against their new masters. Upon this Khush Begi ordered the execution of old Habib-oollah, his son, and all his followers, who had been sent as prisoners to Yarkand, and a general massacre of the men of the country took place, and many thousands were slain (but the women were spared), and the towns of Ilchi, Karakash, and others were given up to plunder. Merchants, both native and foreign, were generally protected, but the Kashmir Vakeel, Najaf Shah, was imprisoned and sent to Yarkand, and only released after payment of a heavy fine. He was accused of having conspired against Khush Begi, who seems at this time to have been offended with the Kashmir Government for having formed an alliance with Khotan, and also for establishing a military post at Sadoola, which is nearly three marches north of the Karakoram Pass, and consequently in Yarkand territory, and because the Kashmir Vakeels misrepresented the relations between Kashmir and the British Government by making out that the former was all-powerful, and on these grounds Najaf Shah was imprisoned and the depôt at Sadoola was destroyed.

After having completely subdued Khotan, Khush Begi marched on with his forces, said to be about 15,000 strong, and chiefly composed of Badakshanis and Karghiz and Kipchak, who are Tartar Mahomedans, to Aksu, where he was received by the Tunganis without resistance. He then advanced to Kucha, and, after two or three severe battles, took the place and drove out the Khoja army, which fled to Kona Turfan, far to the eastward. He then took Sairam, Shah-Yar, Ush Turfan, and when last heard of was on his way back to Kashgar. Whilst engaged in these exploits, he closed the road to Ladakh, and refused to allow any one to pass; but directly he had completed his conquests, he gave orders for the opening of the road, and the Yarkand kafila reached Ladakh in September. In Kucha, the Kipchaks, under one of his officers, Mirza Ahmed, conspired against Khush Begi, but the plot was discovered, and acting with his usual vigour, Khush Begi made a wholesale slaughter of the mutineers, to the number of about two thousand.

The latest news received was, that Khush Begi was organizing a large force and powerful artillery, and had sent an Envoy to Bokhara with offers of assistance against Russia; and this report is confirmed by men from Bokhara of the arrival of this Envoy. Khush Begi seems to have entirely thrown off the Kokan yoke and to be quite prepared to maintain his independence. Late reports from Bokhara give out that Khoda Yar Khan has asked the Russians to assist him against Yarkand, but it is unlikely that Russia will give any material aid, as her hands seem to be full, and probably Khush Begi is quite able to maintain his own against Kokan. He has now with him a son of the late King of Kokan, who was killed some twenty years ago by the then King of Bokhara, and his throne usurped by Khoda Yar Khan; it is now said that Khush Begi will support the claims of this young Prince to the Kokan throne.

Khush Begi is undoubtedly a brave, energetic, skilful soldier, and a vigorous, though perhaps, unscrupulous, Ruler. He is described as maintaining very strict discipline in his army, and is very severe in punishing any fault, but otherwise he treats his soldiers well, and is very generous and lavish in his expenditure. He treats merchants well, and the taxation over other classes of the people is not excessive, and he is undoubtedly both feared and respected by

his subjects. The effects of his consolidating all the provinces of Eastern Turkistan under one vigorous rule must be advantageous to the countries themselves and their neighbours, and in every way beneficial to trade; and I think this is a good opportunity for an attempt on the part of the Indian Government to enter into friendly relations with the new kingdom of Yarkand, which comprises not less than 30,000 square miles, and contains more than a dozen large and important towns. It would, I feel confident, have a very good effect to send an accredited Envoy to Yarkand to conclude a friendly alliance with Khush Begi, and to give him a true and just idea of our wishes and intentions. There is no doubt that he is most anxious to be on friendly terms with us, but is very suspicious of our motives, and as he now only hears false and garbled accounts of our policy, he will never feel real confidence in us unless some such course be adopted to re-assure his mind; of course this could only be done if the country remains settled. No further direct news can now come from Yarkand before May or June, and before then important changes may of course occur, but it seems highly probable that Khush Begi will be able to retain his position as absolute Ruler of his new kingdom of Yarkand.

I have not in this Report in any way described the internal state of Ladakh and its system of government, or the condition of its inhabitants, as the subject did not fall within the scope of my duties, and I was of course able to protect all foreign traders from oppression or wrong of any kind. Since my departure a new Governor or Wazir, named Ali Akbar, has been sent up. He is said to bear a very high character for justice and honesty.

A.

Table of Imports into Leh from Yarkand and Chantang during 1867.

Names of Articles.	Quantity in Maunds (80 lbs.).			Value at Leh.	Remarks.
	From Yarkand.	From Chantang.	Total.		
	Maunds.	*Maunds.*	*Maunds.*	*Rupees.*	
Churus ...	1,830	...	1 830	68,590	
Pushm, Shawl-wool	125	335	460	23,000	
Black-wool ..	..	125	125	4,625	Inferior shawl-wool.
Wool ...	..	75	75	2,250	Sheep's-wool.
Cotton piece-goods	15—16	...	15—16	1,925	Coarse cotton cloth.
Felt caps ...	10 in No.	..	10 in No.	15	
Felts (numda) ...	1,710	..	1,710 No.	3,420	
Tea from Lhassa...	...	175	175	28,000	Brick tea consumed in Tibet & Kashmir.
Gold dust ...	208 Tolas	95 Tolas	Tolas 305	3,939	
Silver Ingots (kuras) ...	18 in No.	...	No. 18	2,988	
Cotton ...	0—16	...	Seer 16	16	
Silk, raw ...	1—16	...	1—16	350	Chiefly from Khotan.
Mushru (silk and cotton cloth) ...	10 Seers	...	10 Seers	25	
Handkerchiefs, silk	2—19	...	2—19	6,335	From Bokhara.
Jadwar (medicine)	...	1—16	1—16	2,240	All exported to Yarkand.
Turquoises ...	...	2,000 in No.	No. 2,000	4,000	
Kimson (coloured leather) ...	1—8	...	1—8	72	
Choumi ...	13 in No.	...	No. 13	13	
Carpets ...	24 No.	...	No. 24	240	
Broadcloth ...	2 Thans	...	2 Thans	85	Russian.
Zankose ...	...	28 Thans	28	224	Coarse blanketing.
Borese ..	...	150 ditto	150	2,250	Silk cloth for turbans.
Puttu ...	...	33 ditto	33	264	Coarse woollen cloth.
Musk bags ...	...	400 in No.	No. 400	2,300	
Salt ...	...	3,500	3,500 Mds.	3,500	All the property, Kashmir Govt.
Kiddakh ...	...	2,500 Thans	2,500 Thans	1,250	Linen cloth.
Paper ...	1,000 sheets	..	1,000 Sheets.	250	
Balgan ...	2 Thans	..	2 Thans	24	Russian leather.
Giller Putta ...	0—16	...	16 Seers	5	Sea-weed from China used as medicine.
Total ...	1,976-21	4244—16	6,220-37	1,71,092	

B.

Statement of Exports from the Punjab into Leh during the year 1867.

Names of Articles.	Quantity in Mds. of 80 lbs.			Total.	Value in Punjab.	Value at Leh.
	By Kullu.	By Rampore.	By Kashmir.			
	Maunds.	*Maunds.*	*Maunds.*	*Maunds.*	*Rupees.*	*Rupees.*
Buzzazi, or cotton piece-goods	148	42	292	482	66,273	84,350
Kiriana spices, &c. ...	413	42	100	555	5,550	22,200
Lakhi, red goat skins ...	209	...	141	350	14,000	21,875
Sugar	165	2	2	169	2,113	6,760
Tea (China), nearly all green	103	...	24	127	12,700	20,480
Preserves and medical drugs	19	...	1	20	800	1,200
Treacle	7	...	...	7	26	210
Honey	10	...	6	16	120	400
Turmeric	11	...	1	12	90	480
Shells (nakus) ...	...	...	2	2	50	250
Brocades	...	...	62 Thans	62 Thans	3,100	4,340
Shells, kowrees ...	1	...	...	1	10	20
Soap	1–12	...	...	1–12	33	52
Indigo	6	2	1	9	1,080	1,440
Copper vessels ...	0–10	1–10	1–20	3	180	240
Iron	14	4½	½	19	214	608
Tin	2	...	...	2	80	120
Kuchoor, a drug ...	4	...	...	4	50	160
Haberdashery, Needles ...	0–16	...	...	0–16	80	128
Otter skins	1–20	...	0–20	2	80	320
Silver	0–24	...	0–17½	1–1½	3,300	3,300
Opium	0–24	...	...	0–24	144	...
Miscellaneous ...	0–10	...	10	10–10	1,000	1
Coarse cotton cloth, Punjabi	...	...	16	16	1,600	2,000
Total ...	1,116–36	93–30	598–37½	1,809–23½	1,01,073	1,72,433

C.

Statement of Exports from Leh to Yarkand and Chantang during 1867.

Names of Articles.	Quantity in Maunds (80 lbs.)			Value in Ladakh.
	To Yarkand.	To Chantang.	Total.	
	Maunds.	*Maunds.*	*Maunds.*	*Rupees.*
Piece Goods	271	70	341	59,675
Spices, &c.	245	64	309	12,360
Goat Skins	209	30	239	14,937-8
Sugar	38	32	70	2,800
Do., soft	9	4	13	390
Tea	112-4	...	112-4	17,920
Preserves, Drugs, &c. ...	7	...	7	420
Haberdashery, Needles, &c. ...	10	2	12	1,800
Honey	13	4	17	425
Saffron	...	7–20	7-20	12,000
Otter Skins	2	1	3	480
Indigo	14	6	20	3,200
Shoes	12 Pairs	...	12 Pairs	12
Silver	...	5	5 mds.	16,000
Miscellaneous	...	10	10	800
Dates, dried	...	5	5	300
Kuchur	29	...	29	1,160
Majeet (red dye)	...	1	1	20
Turmeric	7	2	9	360
Fox Skins	1-16	...	1-16	175
Pushmina, from Bulti ...	25 Pairs	85 Pairs	110 Pairs	1,760
Kashmir Chuddahs	54	35	89	5,630
Brocade	75 Thans	35 Thans	110 Thans	7,700
Musk Bags	300 in No.	...	300 in No.	3,600
Kimokht, green leather ...	...	15 Pieces	15 Pieces	22-8
Judwar	1	...	1	1,600
Numda	...	650 in No.	650 in No.	1,300
Currants, dry	...	15	15 mds.	195
Butter	...	200	200	3,200
Apricots	...	275	275	1,100
Guns	5 in No.	3 in No.	8 in No.	80
Pistols	6 „	2 „	8 „	40
Tulwars	5 „	4 „	9 „	72
Carpets	...	15 „	15 „	150
Barley	...	950	950 mds.	950
Buck Wheat	...	850	850	1,062-8
Total ...	961–20	2,533–20	3,495	1,63,396-8

D.

Statement of Exports from Leh to the Punjab during 1867.

Names of Articles.	Quantity in Maunds (80 lbs.). By Kullu.	By Rampore.	By Cashmir.	Total.	Value at Leh.
	Maunds.	*Maunds.*	*Maunds.*	*Maunds.*	*Rupees.*
Bhung	552	137	128	817	30,637-8
Thurfani Shawl-wool ...	13	...	...	13	650
Silk, raw	1-24	...	...	1-24	405
Handkerchiefs, silk ...	2-10	...	6-30	9	9,216
Numda	114 in No.	...	...	114 in No.	228
Chuddurs, Pushmina, from Bulti	7 „	...	...	7 „	112
Woollen Cloth, Ladakhi...	...	...	3 Thans	3 Thans	15
Chowries, Yaks' tails ...	16 in No.	...	6 in No.	22 in No.	22
Carpets from Yarkhand ...	...	...	12 „	12 „	120
Khotan Silk	...	...	10 Seers	10 Seers	25
Gillir Putta, sea-weed from China	16 Seers	...	...	16 „	5
Coarse Cloth, Russian ...	½ Than	...	...	1 Than	5
Broad Cloth, „ ...	1 „	...	...	1 „	80
Gold Dust	100 Tolas	...	...	100 Tolas	1,300
Silver Ingots, Kuras or Yamoo	14 in No.	...	...	14 in No.	2,324
Opium	12	...	...	12	2,880
Total ...	581-10	137	135	853-10	48,024-8

E.

TRADE BETWEEN LADAKH AND KASHMIR

Statement of Imports into Leh from Kashmir and Bultistan.

Names.	Quantity.	Value at Leh.	Remarks.
	Maunds.	*Rupees.*	
Saffron	5-16	8,640	Chiefly intended for Yarkand and Chantang.
Rice	290	1,160	Ditto.
Quince Seeds	1-10	20	Ditto.
Honey	6	150	Ditto.
Tobacco	32	640	Ditto.
Currants, dried...	15	195	Ditto.
Apricots, „	250	1,000	Ditto.
Butter	175	2,800	Ditto.
Pushmina Chudders, &c.	95 Thans	5,648	Ditto.
„ from Bultistan	68 „	1,520	Ditto.
Guns and Pistols	15 in No.	105	Ditto.
Swords	6	48	Ditto.
Stone Vessels, Iskads	200 in No.	100	Ditto.
Otter Skins	16 Seers	64	Ditto.
Shoes	820 Pairs	820	Ditto.
Miscellaneous	...	332	Ditto.
Total ...	...	23,242	

Exports from Leh to Kashmir and Bultistan.

Names.	Quantity.	Value in Leh.	Remarks.
	Maunds.	*Rupees.*	
Tea	100	16,000	Chiefly coming from Yarkand and Chantang.
Bhung	8	300	Ditto.
Pushm from Chantang and Yarkand ...	408	19,490	Ditto.
Wool (Sheep's)...	5	150	Ditto.
Soda Earth	109	136	Ditto.
Felts	340 in No.	680	Ditto.
Chudders (Bulti)	22 Pairs	352	Ditto.
Carpets	10 in No.	100	Ditto.
Borax	7 mds.	140	Ditto.
Miscellaneous	...	32	Ditto.
Total ...	...	38,580	

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SYSTEM OF STORM SIGNALS FOR THE TOWN AND SHIPPING OF CALCUTTA.

From H. L. Harrison, Esq., Junior Secretary to the Government of Bengal, to the Secretary to the Meteorological Committee,—No. 372, dated the 20th January 1868.

I am directed to acknowledge the receipt of your letter No. 296, dated 18th ultimo, and in reply to communicate the following observations on the measures proposed by the Committee for the establishment of an efficient system of Storm Signals or the Town and Shipping of Calcutta, and for increasing generally the efficiency of the Meteorological Department.

2. The Lieutenant Governor admits the force of the objections, adduced in your 6th paragraph, to using the agency of the Police in conveying warnings of impending storms, as well as against needlessly alarming the town in general in cases where the event will frequently fail to justify such alarm; he therefore concurs in the propriety of limiting the warnings of the Committee as suggested in paragraph 7. The Meteorological Department should, accordingly, for the future, send notices of threatening weather, whenever the occasion may arise, to the Chamber of Commerce, the Trades' Association, and to some conspicuous building in Chowringhee, (the Asiatic Society's premises, if no objection is raised,) where signal posts might be erected, and a Code of Signals of the description recommended be adopted. The same reports should be furnished likewise to the Editors of the leading daily papers in Calcutta, to enable them (if they think fit) to issue extra notices to their subscribers.

3. This Code of Signals will, it is hoped, keep the general public sufficiently informed, during the day time, either of the possibility or of the immediate imminence of a severe storm, as the case may be; and in regard to night signals, His Honor concurs with the Committee in the opinion that little or no advantage would accrue to the public in general by their adoption. It will therefore be sufficient if lamps ready prepared for night signals are kept at the Dock-Yard and at the new Bankshall for the information of the Shipping.

4. *Paragraphs* 9 *and* 10.—The Lieutenant Governor understands that a further and more detailed report may be expected from the Committee on the subject treated of in these two paragraphs.

5. *Paragraph* 11.—In order to remedy the want of uniformity in the forms of returns now in use, the Meteorological Committee should, in communication with the Inspector General of Hospitals, make arrangements for the preparation and circulation of a uniform set of forms of Registers to be used at all observing stations. As the Inspector General of Hospitals has been made an ex-Officio Member of the Committee, no difficulty will probably be experienced in effecting this, and the Lieutenant Governor hopes that no further complaints of the inconvenience arising from the want of uniformity will be necessary.

6. *Paragraph* 12.—The Lieutenant Governor is prepared to sanction any moderate outlay for the purpose of supplying additional instruments for observing stations. A specific proposal, with estimate of cost, should be submitted for approval and sanction.

7. *Paragraph* 14.—Similarly, an estimate for the requisite apparatus for testing marine and storm barometers should be submitted. Sanction to the testing by the Meteorological Reporter of all thermometers hereafter to be issued has been already given in paragraph 2 of my No. 2721, dated 8th July 1867, and the Lieutenant Governor now approves of your further proposal to have all other instruments, as opportunity offers, tested by the same Officer.

8. *Paragraph* 15.—The Lieutenant Governor will be glad to learn whether the roof of the new Bankshall would be a proper place for the Meteorological Observatory. There would be many advantages in adopting it, but if the contiguity of other buildings is a fatal objection to its selection, the Committee should propose some other spot for approval.

No. 374.

Endorsed by the Govt. of Bengal.

From Trades' Association, dated 15th November 1867.
To „ „ No. 4091, dated 20th November 1867.
To Meteorological Committee, } Nos. 4089-90, dated 20th November
To Master Attendant, } 1867.
To Foreign Department, No. 4975, dated 4th December 1867.
From Master Attendant, No. 03630, dated 9th December 1867.
From Meteorological Committee, No. 296, dated 18th December 1867.

Copy of this letter, and of the correspondence noted on the margin, forwarded for the information of the Government of India in the Home Department.

From J. Lindley, Esq., Secretary to the Calcutta Trades' Association, to the Under Secretary to the Government of Bengal,—dated the 15th November 1867.

I am instructed by the Master and Committee of the Calcutta Trades' Association to request you to draw the attention of His Honor the Lieutenant Governor to the want of a proper and efficient Meteorological Department in Calcutta, as evidenced during the late cyclone, and the great necessity for some system of Storm Signals, by which *not only the ship-*

ping, but the *whole population*, may be warned of the approach of such visitations. Had such a system been in operation, much valuable property belonging to the trade and others might easily have been saved; or even had the notice been given to the Association, which was forwarded to the shipping, by the Marine Authorities, a large number of the inhabitants could have been warned of the approach of the storm, and have been better prepared to meet it.

I am also directed by the Committee to state that the Association will gladly render any assistance it possibly can in the way of exhibiting, from its Flag Staff, any Code of Signals which may be determined on by Government.

The Committee would also venture to enquire whether the time has not arrived for the construction of our underground telegraph from Calcutta to Sandheads,—the majority of heavy gales and cyclones approach from Saugor, and past experience having shown that the line of telegraph, as at present used, is totally unable to withstand the effects of such visitations, it appears to the Committee of the utmost importance that communication should, if possible, be kept up (at such times more especially) between Calcutta and the Sandheads; they therefore beg to recommend the construction of an underground telegraph, which would secure so great an advantage to the general public.

From H. L. HARRISON, Esq., Junior Secretary to the Government of Bengal, to the Secretary to the Calcutta Trades' Association,—No. 4691, dated the 20th November 1867.

I am directed to acknowledge the receipt of your letter dated the 15th instant, drawing attention to the want of a proper and efficient Meteorological Department in Calcutta, and the necessity for organizing some system of Storm Signals for the benefit of the public in general, and in reply to state that the Meteorological Committee and the Marine Department have been referred to on the subject in question.

2. The Lieutenant Governor desires me at the same time to add that a copy of paragraph 3 of your letter will be submitted to the Government of India, with a recommendation that the proposal for an underground line between Calcutta and Saugor may be taken into consideration.

From H. L. HARRISON, Esq., Junior Secretary to the Government of Bengal, to the Secretary to the Meteorological Committee,—No. 4689, dated the 20th November 1867.

In forwarding to you the accompanying copy of a letter, dated the 15th instant, from the Secretary to the Calcutta Trades' Association, drawing attention to the want of a proper and efficient Meteorological Department in Calcutta, as evidenced during the late cyclone, and the necessity for some system of Storm Signals, by which not only the shipping, but the whole population, may be warned of the approach of such visitations, I am directed to request that the Meteorological Committee may be invited to state, for the Lieutenant Governor's information, what notice was actually given, and at what hour, to the shipping, and also in what manner and by what means it was given, and whether there would be any difficulty in making the notice general for the benefit of the entire community.

2. I am at the same time desired to add that the Lieutenant Governor will be glad to receive any suggestions that the Committee may be prepared to offer for making the Meteorological Department more efficient.

From H. L. HARRISON, Esq., Junior Secretary to the Government of Bengal, to the Master Attendant,—No. 4690, dated the 20th November 1867.

In forwarding to you the accompanying copy of a letter, dated the 15th instant, from the Secretary to the Calcutta Trades' Association, drawing attention to the want of a proper and efficient Meteorological Department in Calcutta, as evidenced during the late cyclone, and the necessity for some system of Storm Signals, by which not only the shipping, but the whole population, may be warned of the approach of such visitations, I am directed to request that you will be so good as to report what notice was given by the Marine Authorities to the shipping, and whether on information received from the Meteorological Committee's Office, or on their own observations.

2. I am also desired to request that you will state if you have any proposals to make in connection with the suggestion of the Trades' Association, that the Meteorological Department should be placed on a proper and more efficient footing.

From H. L. HARRISON, Esq., Junior Secretary to the Government of Bengal, to the Secretary to the Government of India, Foreign Department,—No. 4975, dated the 4th December 1867.

In forwarding the accompanying copy of a letter* from the Secretary to the Calcutta Trades' Association, drawing the attention of this Government to the want of a proper and efficient Meteorological Department in Calcutta, as evidenced during the late cyclone, and the necessity for organizing some system of Storm Signals, together with the orders passed thereon, the Lieutenant Governor desires me to ask the attention of the Governor General in Council to paragraph 3 of the letter, and to recommend that the proposal for an under-ground line of Telegraph between Calcutta and Saugor Island may be taken into consideration.

* Dated 15th ultimo.

2. From the report made to the Government of India by the Officiating Director General of Telegraphs, No. 5495, dated 20th ultimo, it will be seen that the interruption to the telegraphic communication between Calcutta and Saugor, after the late cyclone, continued for a period of nearly six days, and it is at such times that immediate communication with all the stations down the river is especially valuable.

3. The Lieutenant Governor believes there was a very interesting discussion as to the advantages or disadvantages in India of underground lines, carried on between Sir William O'Shaughnessy and the late General Forbes about the year 1850 or 1851, when the telegraph was first established in India.

From CAPTAIN JOHN G. REDDIE, Master Attendant, to the Secretary to the Government of Bengal,—No. 03659, dated the 9th December 1867.

I have the honor to acknowledge the receipt of Mr. Junior Secretary Harrison's letter No. 4690, dated the 20th ultimo, forwarding copy of a letter dated the 15th instant, from the Secretary to the Calcutta Trades' Association, and requesting me to report what notice was given by the Marine Authorities to the Shipping, and whether from the Meteorological Committee's Office or on their own observations.

2. With reference to the above, I beg to annex copy of a letter from the Harbour Master, in which he states that, in accordance with orders received from the Officiating Master Attendant, he had given notice to the shipping of impending bad weather thirty-six hours before the gale came on.

3. The weather had been carefully watched for some days previously, and the notice in question was given from observations made independent of the Meteorological Committee's Office, from which, however, a communication on the state of the barometer at Saugor and Cuttack was received a few hours before the gale came on.

4. The vessels in the port had already been made snug by the sending down of top-gallant yards and masts, so that nothing remained to be done but to send down top-sail yards and strike topmasts; but this was hardly practicable under the circumstances, and in no instance was it carried out.

5. The Commanders of ships in the port generally were fully alive to the suspicious appearance of the weather, and were watching the signs and their barometers closely.

6. It appears to me that everybody on shore had sufficient indication that bad weather was coming on, and that no notice that could have been given to householders could have been of any practical avail to protect their dwellings from the effects of the storm.

7. I would strongly advocate an Observatory being built on the top of the new Office of the Master Attendant, and put under charge of an experienced Naval Officer. The site of the new Bankshall is very convenient, as signals could be seen not only by the shipping but also from nearly every house in Calcutta.

From J. F. PETERSON, Esq., Harbour Master, to the Deputy Master Attendant,—No. 1226, dated the 28th November 1867.

With reference to your Memorandum No. 03356 of this day's date, and annexures, I have the honor to report, for your information, that no intimation was received from the Meteorological Committee's Office of approaching bad weather until about 4 P. M. on the 31st October; but in accordance with your orders, notice by circular was given to the shipping in the port thirty-six hours before the gale occurred, that bad weather was expected, and to prepare themselves by making their ships snug in sending down topsail yards and striking masts. Ships in the moorings to have chains bent to their anchors, and those in the stream to have a third anchor at the bow immediately, and chain bent to it in readiness to let go when required.

In addition to this I and my Deputy visited as many ships as we possibly could as time would allow us, and ordered them to make their ships as snug as possible and prepare for bad weather, and you must have observed me, as I saw you on board of the *Durham*.

From HENRY F. BLANFORD, Esq., Secretary to the Meteorological Committee, to the Junior Secretary to the Government of Bengal,—No. 296, dated the 18th December 1867.

I have the honor to acknowledge the receipt of your letter No. 4689 of the 20th November, together with its enclosure, and having laid the same before the Meteorological Committee, I am requested to submit the following report in reply.

2. It has been the custom of the Meteorological Committee, ever since the date of its appointment, to communicate to the Master Attendant warnings of the presumed or probable approach of storms, and that Officer has transmitted such warnings to the shipping in the port, together with any directions that he may consider necessary.

3. This course was followed by the Meteorological Reporter on the occasion of the late cyclone. On receiving, on the morning of the 1st November, the usual 10h. report from Saugor Island, and that of the previous afternoon from Cuttack, both showing a falling barometer and wind from the north-east, the storm quarter, the Reporter telegraphed to Saugor Island for an additional report at 12h. 30m. This report reached him about 2h. 30m. on his return from lecturing at the Presidency College. It shewed that the barometer had not fallen

since the morning report more than is usual at that hour, but that the north-east wind was strong and unsteady, with scud from the north-east. This appeared to afford sufficient reason for warning the shipping, and the Reporter states that he at once went over to the Master Attendant, saw him, and communicated to him personally the reports he had received, together with all other information that he was able to give; suggesting that the shipping should be warned to be in readiness for bad weather: that he further explained how future telegrams should be interpreted on comparison with those already received; and as he had to attend a meeting at the Asiatic Society's rooms at 5 o'clock, he directed that a copy of the usual daily office report (containing the 16th. report from Saugor Island and Calcutta) should be sent to the Master Attendant in his absence. This was duly performed. He further states that he also telegraphed to Saugor Island for an additional report to be sent at 20h., and requested that a copy of this might be forwarded from the Electric Telegraph Office direct to the Master Attendant. Judging from the rate of progress of the storm of October 1864, and from the actual report and appearance of the weather at 4 o'clock, the proposed telegram at 20h. would, he considered, have sufficed for all practical purposes; but as the weather at Saugor Island became rapidly worse, the observer, acting on Rule 3 of the Committee's Rules for registry and telegraphing, sent an additional report at 17h. 30m., which showed a rapid fall of the barometer and increasing wind.

4. On receipt of this the Meteorological Reporter further states, that after some delay in the attempt to procure a conveyance, he proceeded on foot to the 1st Assistant Master Attendant and reached him about 19h. 13m.: that he then informed him that there was every reason to believe that a severe storm was approaching, possibly a cyclone, though the wind had shewn no sign of veering at Saugor Island. The Reporter thence proceeded to the Electric Telegraph Office, and there received another telegram despatched from Saugor Island at 19h. shewing that the barometer had fallen greatly, and that the wind was so violent that there was difficulty in reaching the barometer (in a room below the Electric Telegraph Assistant's dwelling room). This telegram was sent by peon to the 1st Assistant Master Attendant.

5. An attempt was made to obtain another report at 20h., but the reply was only partially intelligible, and a few minutes later the line ceased to work. Even in the latest report received, there was no sign of veering in the wind at Saugor Island, and nothing could, it appears to the Committee, be inferred with confidence as to the probable course of the storm.

6. In reply to the second question in your paragraph 1, I am instructed to state that the Committee feel that very great caution should be exercised in conveying any warning to the town generally; since such warning would most certainly create much alarm, while, if no storm of great violence should follow to justify the warning, there would be no compensating advantage, and discredit might be thrown on future warnings. A general warning might be conveyed to the town most speedily and effectually through the agency of the Police, but the Committee have grave doubts whether the employment of such an agency would not give rise to an amount of alarm which no probable benefit would justify. Moreover, the Committee is decidedly of opinion that no warning can ever be of any service in protecting the huts, &c., which form the bulk of the tenements of the northern or larger half of the town. With these remarks the Committee leave this point for the consideration and decision of His Honor.

7. With a view to meeting the requirements of merchants, the Members of the Trades' Association, and others, who may have valuable property exposed to the weather, and which a timely warning might enable them to put under protection, the Committee would recommend that (1) cautionary reports, such as that given to the Master Attendant on the afternoon of the 1st November, should be sent on occasions of threatening weather to the Chamber of Commerce, the Trades' Association, and some conspicuous building in Chowringhee (such as the Asiatic Society's building), at which signal posts are or may be erected; also to the Newspaper Offices, to enable the Editors, if so disposed, to issue 'extra' notices to their subscribers. (2). That two forms of day signals be adopted, a black double cone and drum (or triangular and square flags of the same color); the one to be used as a cautionary signal, the other to indicate the actual approach of a storm. These should be kept in readiness at each of the buildings specified, and hoisted on due notice given from the Meteorological Office. The Committee believe that the European public are sufficiently familiar with the idea of cautionary signals as distinct from danger signals, not to fall into the error of expecting a cyclone every time that the former are hoisted, and from the occasional non-occurrence of a storm on such occasions, to entertain a hasty distrust of the signals. Every pains should of course be taken to render the meaning of the signals familiar to the public beforehand. (3) With reference to night signals, there is some difficulty, and their utility for warning the town may be questioned. Rockets and fireworks of all kinds are too commonly used in Calcutta by the natives at feasts and marriages, to attract attention. Guns might be fired from the Fort, if the Military authorities should raise no objection; but on the approach of cyclones, the wind is always from north-east or east north-east, and such guns would scarcely be heard in most parts of Calcutta. Lamps to be employed according to the Fitzroy method, to indicate respectively the drum and the cone, could no doubt be kept in readiness at the Dock-yard, and might be hoisted on the mast there erected, but it appears doubtful how far such a mode of signalling could be depended on elsewhere than in large Government workshops,—anywhere, indeed, where the readiness and serviceable condition of the signals would depend in a great measure on the attention of native servants. And as at night time but little can be done towards putting property

under protection; as, moreover, the alarm any night signals would give rise to would be very great, and the occasions must be rare on which the cautionary signals could not be hoisted during some part of the day-light, the Committee would not venture to recommend at present the adoption of night signals, except for the warning of the shipping. They would, however, recommend that night signals of the kind above specified be provided at the Dock-yard, and at some place higher up the river (*e. g.*, the Bankshall, or other spot to be selected by the Master Attendant).

8. While the Committee admit that timely warning of storms may do much to avert losses of property on land, by enabling preparations to be made for securing it, they would at the same time point out that, as regards houses and property stored in houses, any warning will be of little value unless the owners or occupiers exert themselves to render the fastenings secure. The experience of the two great cyclones that have visited Calcutta within the last four years has shown that, as a rule, the fastenings of windows are but little calculated to withstand the enormous strain to which they are subjected in these storms. And it must be observed that when one window in a building gives way and the wind has gained a free entrance, unless the wind be allowed to sweep through the house, the walls of the house or room are in the condition of the cylinder and piston of an Hydraulic press, and are forced outwards in all directions with a force of 30 or 40 lbs. and upwards on every square foot of wall surface. The provision of proper fastenings for windows, although not strictly a matter within the functions of the Committee, is one to which they have given some attention, and the suggestions hereto appended may perhaps be found worthy of attention, especially in public offices, and places where valuable papers and other perishable property are stored.

9. In reply to His Honor's invitation of suggestions from the Committee for making the Meteorological Department more efficient, the Committee would submit that a main object to be kept in view is to consolidate as much as possible the work of the Department, and thus to obviate the possible confusion, delays, and errors arising from divided responsibility and want of uniformity in the system. The major portion of the Committee's recommendations are drawn up with this view.

10. Referring to the Committee's letter No. 165 of 17th June 1867, the Committee would recommend that the first and second class stations therein enumerated be placed on the same footing as regards the supply of instruments and mode of registry, telegraphic reports being received from four stations only in Bengal as at present; the others to be registering but not telegraphing stations. At all these stations the system now adopted in Madras under Mr. Pogson may be introduced with advantage. Under that system seventeen observing stations are established and provided with full sets of instruments. The observers are placed under the Meteorological Reporter. Trustworthy natives are selected and employed on a salary of Rs. 40 per month to make the observations, under the general superintendence of the Medical Officers, who receive a fixed monthly allowance of Rs. 30 for carriage and superintendence. The returns are sent to the Superintendent, Mr. Pogson, who undertakes their publication in full in an annual volume. On this portion of the Committee's recommendations they will report in more detail shortly.

11. With uniformity in the character of the stations, the adoption of uniform registers would be a concomitant reform, and one of very great importance. The Committee would indeed recommend that the same registry forms should be adopted for the whole of India. At the present time, in Bengal alone, and leaving out of consideration the proposed 3rd Class Stations (for rainfall registration), the Medical Department issues Colonel James' forms, some adapted for monthly and others for weekly returns; a third form formerly issued by the Department and adapted for former observations is still in use at some stations; a fourth drawn up by the Meteorological Reporter for the same stations is in store, but has not hitherto been employed; and a fifth form is in use for the stations established by this Committee. But this is not all, Colonel James' forms issued by the Medical Department are adapted for complete sets of instruments, duly compared and of uniform pattern. No single station possesses such instruments, and the returns are therefore very variously filled in. In the barometric column, for instance, are entered sometimes the readings of an aneroid, sometimes those of a mercurial barometer (instruments not comparable, *inter se*), and it is more frequently left blank. It is almost superfluous to remark that by such diversity in the returns, great additional work is imposed on the Office in which it is endeavoured to reduce the observations, and calculate their means. But hitherto this has not been attempted, except in the case of the Committee's stations, and the rainfall of other stations, partly because the Reporter's Office is at present inadequate to this additional work, and partly for the reasons specified in paragraph 13.

12. In order to render the observations uniform at the present 1st and 2nd Class Stations, barometers would be supplied to the latter, and maximum and minimum thermometers with thermometer sheds to the former. It may also be desirable to furnish additional instruments to both, *viz.*, vacuum black bulb thermometers for solar radiation, minimum radiation thermometers for grass, earth thermometers, anemometers, and evaporation gauges. This, however, would involve no very great expense, and the outlay would be incurred once for all.

13. In previous reports the Committee have uniformly insisted most strongly on the great importance of all instruments being subjected to a thorough testing previously to their being issued, a record of the instrumental errors being made and preserved for Office use. This has not been done so far as the Committee are aware in the case of most, if

indeed of any, of the instruments, the readings of which are now recorded by the District Medical Officers. It is impossible, therefore, to know what is the relative value of the readings of the instruments employed, while it may safely be assumed that the indications of some of them are so far erroneous as not to be susceptible of comparison. It is impossible to say which instruments are trustworthy, or whether any are, and in this uncertainty it has been felt that it would be throwing away labour to attempt to reduce and abstract their readings. The instruments issued by the Committee have indeed all been compared with standards, but, in the opinion of the Committee, the tests applied are insufficient, and the comparison has not been satisfactory, because the means do not at present exist in Calcutta of carrying out such tests for any but standard barometers.

14. The Committee consider that conformably to their preliminary postulate, *viz.*, that responsibility should be undivided, the Meteorological Reporter should be entrusted with the testing of all instruments issued to the observers whose registers he receives and discusses, and that he be provided with the means of subjecting these to satisfactory and sufficient tests, and comparison with standards to be kept and observed in his own Office or at the Meteorological Observatory, if the site be near his Office, as proposed in paragraph 10. This is the course followed and sanctioned at Madras. The apparatus required for testing thermometers is very simple and inexpensive. Standard and mountain barometers require no apparatus beyond a scale for testing their graduation; but marine barometers and the ordinary storm barometers should be tested in an exhausted receiver, similar to that which has now been habitually used at the Kew Observatory for the same purpose for the last four years. The Committee would recommend that the Meteorological Reporter be furnished with all requisite apparatus. No special establishment would be requisite for the testing, as writers and computers of good average intelligence would easily perform the work, in conjunction with the Reporter himself.

15. Another measure which the Committee would most strongly recommend to Government is, that the Meteorogical Observatory be established in some clear space not surrounded by buildings, the effect of which is greatly to influence the thermometric and hygrometric readings, while the necessity of erecting the anemometer and wind-vane on the summit of a lofty building (the other instruments being placed in a shed on the ground), practically removes the former from the eye of the observer. For a site, the Committee would suggest some place on the fortifications of Fort William, or, in case any objection be raised to this by the Military authorities, some place on the Maidan. A small building only would be required for the purpose. If not in the Fort, the site should be as near as possible to the Office of the Meteorological Reporter; otherwise he should be furnished at his Office with a set of standard instruments for observation, and for the comparison of the instruments issued by him at all times. The absence of any means of observation at or near his office, was felt to be a great inconvenience on the occasion of the late cyclone. He has since indented for a barometer, but it appears very desirable to the Committee that he should be provided with the means for more complete observation, as well as of verification of the instruments, the registers of which he receives and discusses.

16. The above measures will, the Committee believe, render the Meteorological Department very much more effective, by placing the administration more in the hands of one Officer and so concentrating responsibility; by ensuring a degree of accuracy and reliability to the records of observation which they have never hitherto attained; and by removing existing causes of delay in the communication of urgent information to the Meteorological Reporter, and of warnings from him to the shipping and mercantile public.

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The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 7, 1868.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 7th March 1868.

No. 1183.

The Hon'ble Edmond Drummond has been permitted by His Excellency the Viceroy and Governor General to resign from the 7th instant the office of Lieutenant Governor of the North-Western Provinces of the Bengal Presidency, and His Excellency the Governor General is pleased to direct, as a mark of respect due to the character and services of Mr. Drummond, that all the honors and distinctions to which he is now entitled as Lieutenant Governor of the North-Western Provinces shall be continued to him until his departure from India.

No. 1184.

Subject to the approbation of Her Majesty, His Excellency the Viceroy and Governor General of India having been pleased to appoint the Hon'ble Sir William Muir, K. C. S. I., Member of the Bengal Civil Service, to be Lieutenant Governor of the North-Western Provinces of the Bengal Presidency, and the said Sir William Muir, K. C. S. I., having taken the prescribed oaths, has this afternoon assumed the office of Lieutenant Governor of the North-Western Provinces of the Bengal Presidency.

The customary salute was fired from the ramparts of Fort William.

No. 1188.

The Governor General in Council is pleased to permit the Hon'ble Edmond Drummond to resign the Civil Service from the 7th instant.

No. 1203.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General by the appointment of the Hon'ble Sir William Muir, K. C. S. I., as Lieutenant Governor of the North-Western Provinces, and Mr. John Strachey, of the Bengal Civil Service, having been appointed by the Right Hon'ble the Secretary of State for India a Provisional Member of the Council of the Governor General of India, has this day taken the oaths and his seat in the said Council under the usual salute.

E. C. BAYLEY,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 4, *Hastings Street, Calcutta.*

No. 11 of 1868.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 14, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th March 1868, and is hereby promulgated for general information :—

Act No. V of 1868.

An Act to enable the Governor of Bombay in Council to delegate to the Commissioner in Sind certain of the powers of a Local Government.

Governor of Bombay in Council may delegate to Commissioner in Sind certain powers of Local Government.

1. It shall be lawful for the Governor of Bombay in Council, by a notification published in the Bombay Government *Gazette*, to delegate to the Commissioner in Sind all or any of the powers conferred on the said Governor in Council, as the Local Government of the Province of Sind, by any of the Bombay Regulations, or by any Act of the Governor General of India in Council solely applicable to the Presidency of Bombay, or by any Act passed heretofore or hereafter by the Governor of Bombay in Council, or by any of the Acts of the Governor General of India in Council mentioned in the schedule to this Act.

Governor of Bombay in Council may, with consent of Governor General in Council, delegate to Commissioner of Sind certain powers of Local Government.

2. It shall be lawful for the Governor of Bombay in Council, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind all or any of the powers heretofore or hereafter conferred by any Act of the Governor General of India in Council on the Governor of Bombay in Council as the Local Government of the Province of Sind.

Validation of acts of Commissioner.

3. All acts done by the Commissioner in Sind under the authority of any power so delegated, shall be as valid as if they had been done by the Governor of Bombay in Council.

SCHEDULE.

Act XXVI of 1850 (to enable improvements to be made in Towns).

Act VII of 1854 (for the apprehension within the territories under the government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them).

Act XXV of 1861 (for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter).

Act VI of 1863 (to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India).

Act VII of 1865 (to give effect to Rules for the management and preservation of Government Forests).

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

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The 10th March 1868.

No. 1228.

Mr. H. Beveridge, of the Bengal Civil Service, has reported his departure from India per *Mongolia*, which vessel was left by the Pilot at sea on the 19th ultimo.

No. 1238.

Mr. G. Law, Honorary Assistant Surgeon, in Civil Medical charge of the Bhundarra District, Central Provinces, has obtained six months' leave of absence on medical certificate, in extension of that granted in Notification No. 2681, dated 24th July 1867, with effect from the 19th December last.

The 11th March 1868.

No. 1257.

The Governor General in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William, Mr. J. D. Ward, of the Civil Service, who returned from furlough on the 2nd instant.

The 12th March 1868.

No. 1280.

The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency to public inspection, upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same, on payment of the expense of copying :—

No. 345.—Mr. David Barker, gentleman, of Northfleet, in the County of Kent, in England, for improvements in the manufacture of artificial fuel.

No. 347.—Major R. D. Hassard, 21st Bombay Native Infantry or Marine Battalion, for pressing Cotton.

No. 352.—Mr. J. W. Lyons, Record-keeper, Government Office, Fort St. George, Madras, for ridding towns of solid dejecta and effluvia at a moderate cost.

No. 362.—Mr. R. F. Lethbridge, Indigo Planter of Kutsurry Factory, Tirhoot, for the manufacture of "Wines, Spirits, and Liqueurs from the fruit of Jammun Tree."

No. 363.—Mr. J. B. Handyside, Engineer of Glasgow, in the Kingdom of Scotland, for an improved construction of Railway Buffer.

No. 364.—Mr. James Lee Norton, of Belle Sauvage Yard, Ludgate Hill, in the City of London, England, for improvements in sinking or forming wells and in apparatus to be used for this and similar purposes.

No. 1294.

By virtue of the power vested in the Governor General in Council by Section 21 of Act XXV of 1867, entitled—"An Act for the Regulation of Printing Presses and Newspapers, for the preservation of copies of Books printed in British India, and for the registration of such Books," His Excellency in Council is pleased to declare that all books, maps, sketches, charts, and papers printed or published under orders of Government or for official purposes, are exempted from the provisions of the said Act.

13th March 1868.

No. 1314.

The Governor General in Council is pleased to permit Mr. H. C. Wake to resign the Civil Service from the date of expiration of the furlough granted to him in Notification No. 3617, dated 21st April 1865.

No. 1334.

The Governor General in Council is pleased to appoint Mr. J. J. Minchin, a Member of the Committee for reforming the system of "Weights and Measures in use in India," to be the President of that Committee, vice Mr. V. H. Schalch, who has proceeded on leave to England.

Police.

The 13th March 1868.

No. 114.

Leave of absence for six months on private affairs is granted to Lieutenant F. N. M. Maynard, District Superintendent of Police, Sultanpore, in Oude, under the rules applicable to Military Officers in Civil employ, and from the date on which he may avail himself of the same.

Revenue.

The 10th March 1868.

No. 278.

Referring to the Notification of this Department, No. 2970, dated the 2nd of August 1867, it is hereby notified that Captain J. P. Basevi, R. E., and Mr. J. B. N. Hennessey, of the Great Trigonometrical Survey of India, are allowed the benefit of promotion to the 1st Grade of Surveyors, with retrospective effect from the 1st of April 1866.

No. 281.

Mr. J. O. N. James, Assistant Surveyor, attached to the Surveyor General's Office, to be a 1st Grade Assistant Surveyor in the Topographical Branch of the Survey Department, from 1st April 1866.

The 13th March 1868.

No. 296.

The Governor General in Council has been pleased to sanction the under-mentioned promotions in the Revenue Survey :—

SENIOR DEPARTMENT.

Assistant Surveyors of the 2nd Grade to be Assistant Surveyors of the 1st Grade.

Mr. James Campbell (in charge Rohilcund Division), from 29th November 1867.

Lieutenant E. W. Samuells (Assistant, 6th Division, Lower Provinces), from 25th January 1868.

SUBORDINATE DEPARTMENT.

Civil Assistants of the 3rd Grade to be Civil Assistants of the 2nd Grade, from 1st January 1868.

Mr. G. S. Swiney ... 3rd Division, Lower Provinces.
„ J. Pickard ... 5th „ „

Civil Assistant of the 4th Grade to be Civil Assistant of the 3rd Grade, from 1st January 1868.

Mr. E. Loftie ... Scinde.

Sub-Assistant, 1st Grade, to be Civil Assistant, 4th Grade, from 1st January 1868.

Mr. R. Bayley ... 3rd Division, Lower Provinces, on leave to Europe.

Legislative.

The 10th March 1868.

No. 100.

His Excellency the Governor General is pleased to accept the resignation by the Hon'ble S. Gladstone (consequent on his departure from India) of his seat in the Council of the Governor General for making Laws and Regulations.

No. 101.

His Excellency the Governor General, under the authority vested in him by the Act 24 and 25 Vic., Cap. 67, Section 10, is pleased to nominate Henry Crooke, Esq., of Calcutta, to be an additional Member of the Council of the Governor General for making Laws and Regulations only.

The 12th March 1868.

No. 122.

His Excellency the Viceroy and Governor General, under the authority vested in him by Act 24 and 25 Vic., Cap. 67, Section 10, is pleased to nominate Sir Richard Temple, K. C. S. I., of the Bengal Civil Service, to be an additional Member of the Council of the Governor General for making Laws and Regulations only.

Ecclesiastical.

The 11th March 1868.

No. 122.

The Reverend James Rimington Ward has been appointed by the Right Hon'ble the Secretary of State for India to be a Junior Chaplain on the Bengal Establishment.

Mr. Ward reported his arrival on the 21st ultimo on board the Steamer *Meinam*.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

General.

Fort William, the 10th March 1868.

No. 448.

His Excellency the Viceroy and Governor General in Council has been pleased to appoint Mr. A. A. Roberts, C. B., C. S. I., to be Resident at the Court of Hyderabad.

No. 453.

LEAVE.—Lieutenant E. A. Pemberton, Assistant Commissioner of the Belaspore District, in the Central Provinces, is granted privilege leave of absence for one month.

No. 455.

Major J. Allardyce, Deputy Commissioner of the Mehkur District, in West Berar, is granted privilege leave of absence for one month.

The 12th March 1868.

No. 461.

Mr. C. Bernard, Secretary to the Chief Commissioner of the Central Provinces, is granted privilege leave of absence for three months.

Mr. C. Grant, C. S., is appointed to officiate as Secretary to the Chief Commissioner during the absence of Mr. Bernard.

No. 463.

APPOINTMENT.—Assistant Surgeon T. F. Mullen, of the Erinpoora Irregular Force, to officiate as Agency Surgeon in Meywar during the absence on leave of Assistant Surgeon R. W. Cunningham.

No. 465.

Mr. Runguppa, Amildar of Chittuldroog, to be an Assistant Superintendent, 5th Class, in the Mysore Commission.

Telegraph.

The 10th March 1868.

No. 246.

The under-mentioned gentlemen, appointed by the Right Hon'ble the Secretary of State for India to be Assistant Superintendents, 4th Grade, in the Telegraph Department, reported their arrival in India on the 19th ultimo :—

Mr. S. P. W. V. Luke.
„ C. E. Pitman.
„ H. W. A. Fanshawe.
„ M. R. Trower.
„ R. Boteler.
„ W. P. Johnston.
„ G. Parry.
„ W. Williams.

No. 248.

Mr. F. Lambert, appointed by the Right Hon'ble the Secretary of State for India to be a Scientific Instructor in the Telegraph Department, reported his arrival in India on the 29th ultimo.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 12th March 1868.

No. 1472.

Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency.

Date of Returns.	Circles of Issue.	Notes in circulation.	Silver Coin Reserve.	Gold Bullion Reserve.	Silver Bullion Reserve.	Government Securities held in Calcutta.	Notes of other Circles.
1868.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29th Feb.	Calcutta Circle	2,89,73,660	74,81,197	1,47,495	30,61,718	1,28,87,670	53,95,580
„	Allahabad Branch Circle ...	69,22,700	58,11,679	.....	.....	11,03,291	7,730
„	Lahore ditto ditto ...	44,62,960	37,30,953	.....	.....	7,00,037	31,970
„	Nagpore ditto ditto ...	44,33,710	38,68,608	.....	.....	5,47,902	17,200
„	Madras Circle	57,38,560	24,63,516	.....	.....	27,28,404	5,46,640
„	Calicut Branch Circle	6,63,100	5,63,041	.....	.....	1,00,059	.....
„	Trichinopoly ditto ditto ...	11,10,460	10,10,401	.....	.....	1,00,059	.....
„	Vizagapatam ditto ditto ...	3,71,660	2,71,601	.....	.....	1,00,059	.....
„	Bombay Circle	4,80,96,020	3,00,57,299	.....	22,00,000	1,37,52,961	20,85,760
„	Kurrachee Branch Circle ...	29,33,870	24,23,454	.....	.....	5,00,106	10,310
		10,37,06,700					80,95,190
	Deduct— Notes of other Circles cashed at Calcutta, Madras, Bombay, Allahabad, Lahore, Nagpore, and Kurrachee	80,95,190					
	Total ...	9,56,11,510	5,76,81,749	1,47,495	52,61,718	3,25,20,548	

Calcutta;
Dept. of Issue of Paper Currency,
The 4th March 1868.

H. HYDE, *Lieut. Colonel,*
Head Commissioner of Paper Currency.

The 13th March 1868.

No. 1500.

Under the terms of Clause 10 of the Agreement with the Bank of Bengal for establishing a Branch Bank at Hyderabad in the Deccan, which is published in page 342 of the *Gazette of India* of the 29th February 1868, the Governor General in Council is pleased to fix the 1st of April 1868 as the day from and after which the provisions of that Agreement shall come into operation.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 7th March 1868.

No. 244 *of* 1868.—The services of Captain J. B. Saunders, of the late 4th European Light Cavalry, are placed at the disposal of the Hon'ble the Lieutenant Governor of the North-Western Provinces.

The 9th March 1868.

No. 245 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Punjab Frontier Force.

1st Cavalry.

Lieutenant J. R. B. Atkinson, 2nd Squadron Subaltern, to be 1st Squadron Subaltern, *vice* Captain J. M. Stewart, resigned.

No. 246 *of* 1868.—The under-mentioned Officers have reported their return from England:—

	Date of arrival at Bombay.
Captain P. W. Powlett, of the Bengal Staff Corps.	24th Jan. 1868.
	Date of arrival at Fort William.
Lieutenant E. Harvey, of the Royal Engineers.	10th Feb. 1868.

No. 247 *of* 1868.—The under-mentioned Officers have reported their departure on the dates specified opposite to their names:—

Surgeon Major H. M. Cannon, M. D., of the Medical Department, Government General Order No. 241 of 1868.	"*Sumatra,*" 29th February 1868, from Bombay.
Lieutenant Colonel H. S. Bivar, of the Bengal Staff Corps, Government General Order No. 214 of 1868.	"*Moultan,*" 4th March 1868.
Lieutenant Colonel (Brevet Colonel) D. Brown, of the Madras Infantry, Government General Order No. 195 of 1868.	

No. 248 *of* 1868.—The services of 2nd Captain G. Swinton, of the Royal Engineers, are placed at the disposal of the Public Works Department.

The 11th March 1868.

No. 249 *of* 1868.—The under-mentioned Officers and Warrant Officers are permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Colonel Thomas Henry Wilson, of the Bengal Staff Corps.	For 18 months.
Major William Henry Shadwell Earle, of the Bengal Staff Corps, District Superintendent of Police, 1st Grade, Bareilly.	For 20 months.
Conductor Thomas Giddings, of the Ordnance Commissariat Department.	
Apothecary John Law, of the Subordinate Medical Department.	For 18 months.

No. 250 *of* 1868.—His Excellency the Governor General in Council is pleased to appoint Major W. C. R. Mylne, of the Bengal Staff Corps, Officiating Assistant Commissary General, 2nd Class, to be a Member of the Committee convened under Government General Order No. 170, dated 19th February 1868, for the purpose of framing rules for the examination of stores on arrival from England, in room of Lieutenant Colonel T. H. Sibley, who has proceeded on a tour of inspection.

No. 251 *of* 1868.—The under-mentioned Soldier of Her Majesty's Service is permitted to reside and draw his pay in India as an Out-Pensioner of Chelsea Hospital, in accordance with the Royal Warrant of the 23rd July 1864, pending a reference to the Home Authorities as to the amount of his pension:—

Corporal R. Cleary ... 101st Foot.

No. 252 *of* 1868.—The Government General Order No. 215 of the 28th February 1868 is cancelled, and the furlough to Europe on private affairs for six months granted to Lieutenant B. J. Parsons, of the Bengal Staff Corps, in Government General Order No. 1186 of the 20th December 1867, will hold good with effect from the date on which he may take his departure from Bombay.

No. 253 *of* 1868.—The admission to the 3rd Class of the Order of Merit of Seeojee Singh, of the Allahabad Battalion of Military Police, notified in General Order by the Governor General, No. 12 A, dated Camp Ryepoor, 27th December 1860, is to be held to have been in the rank of *Woordie Major,* instead of as Naib Ressaldar as previously announced.

No. 254 *of* 1868.—The services of Surgeon S. C. Amesbury are placed temporarily at the disposal of the Home Department.

The 12th March 1868.

No. 255 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointments:—

Quarter Master General's Department.

Major A. Tulloch, of the Bengal Staff Corps, District Superintendent of Police, Punjab, to be a Deputy Assistant Quarter Master General on the Establishment, vice Lieutenant J. May, whose services have been placed at the disposal of the Public Works Department.

Captain W. Knollys, of Her Majesty's 93rd Highlanders, to officiate as Deputy Assistant Quarter Master General to complete the Establishment during the period Captain C. J. East may officiate as Assistant Quarter Master General, or until further orders.

No. 256 *of* 1868.—In continuation of Government General Order No. 242 of the 6th instant, the services of Lieutenant A. Fitzgerald, of the General List, Infantry, Adjutant, 26th (Punjab) Regiment Native Infantry, are placed temporarily at the disposal of the Government of Bombay for employment with the Land Transport Corps attached to the Abyssinian Expeditionary Force.

No. 257 *of* 1868.—The following promotions are made, subject to Her Majesty's approval:—

Corps.	Rank and Names.	To what Rank promoted.	From what Date.	In whose room.
Cadre of the late 1st E. L. C.	Lieutenant Edward Stirling Rivett-Carnac (10th Hussars).	Captain...	8th January 1868.	Captain H. E. Ellice (10th Hussars), retired upon half pay.
Cadre of the late 4th N. I.	Lieutenant (Captain in Staff Corps) Alexander Copland.	Ditto ...	7th March 1868.	Captain (Major in Staff Corps) R. Stothert, deceased.

No. 258 *of* 1868.—Lieutenant Colonel O. Hamilton, of the Bengal Staff Corps, Pay Master Meerut Circle, is allowed leave of absence, for one month, from such date as he may have availed himself of it, to visit the Presidency, preparatory to proceeding on sick leave to Europe.

No. 259 *of* 1868.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Colonel Octavius Hamilton, of the Bengal Staff Corps, Pay Master, Meerut Circle.	For 20 months.
Major Henry John Templer, of the Bengal Staff Corps, Barrack Master, Agra.	For 12 months.
Assistant Surgeon Woodforde Finden, of the Medical Department.	For 20 months, under the new Regulations.

No. 260 *of* 1868.—The following promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
6th Regiment Native Light Infantry.	Jemadar Kalay Khan	Subadar ...	1st June 1867.	Bhowanny Bheek Misser, invalided.
	Havildar Khazum Allee Khan.	Jemadar...	Ditto ...	Kalay Khan, promoted.

The 13*th March* 1868.

No. 261 *of* 1868.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Henry Lees Smith, of the Royal Artillery, Assistant Revenue Surveyor, Central Provinces, Kamptee.	26th March 1866.

No. 262 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Fort William.
Captain (Brevet Major) J. F. Tennant, of the Royal Engineers, Executive Engineer, Arracan Division, Department Public Works, British Burmah (now on special duty).	28th February 1868.

Under the authority of the Right Hon'ble the Secretary of State for India, Major Tennant will be considered to have returned to duty by the Steamer which left Southampton on the 20th October 1867, and arrived at Calcutta on the 4th December 1867.

No. 263 *of* 1868.—Inspector General of Hospitals Dr. W. M. Muir, C. B., appointed to this Presidency, having reported his arrival from England yesterday, is directed to relieve Dr. G. S. Beatson from the office of Inspector General of Hospitals, British Troops, and the latter Officer will return to England.

No. 264 *of* 1868.—With reference to Government General Order No. 250 of 10th March 1865, His Excellency the Governor General of India in Council is pleased to decide that, as the Staff salary therein laid down for Instructors of Gunnery is held to include Horse allowance for one horse, Officers of this class attached to Horse and Field Brigades of Artillery, will, in future, be only entitled to Rs. 120 per mensem Staff pay, when in receipt of Regimental Horse allowance.

2. Instructors of Garrison Brigades, to whom Regimental Horse allowance is inadmissible, will, however, continue to draw the Staff pay of Rs. 150, as originally fixed.

3. This order is applicable to the three Presidencies.

No. 265 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following transfer :—

HYDERABAD CONTINGENT.

3rd Infantry.

Lieutenant M. P. Moriarty, Adjutant of the 6th Infantry, to be Adjutant, vice Captain R. T. Snow, who vacates the appointment, having exceeded the prescribed period of 20 months' sick leave to Europe.

No. 266 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Stud Department.

Lieutenant B. H. Russell, of the General List, Infantry, 2nd Squadron Subaltern, 14th Bengal Cavalry, to officiate as Doing-duty Officer, vice Lieutenant Jamieson, whose services have been replaced at the disposal of His Excellency the Commander-in-Chief.

H. W. NORMAN, *Colonel*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 6th March 1868.

No. 65.

The under-mentioned Superintending Engineers of the 2nd Class, 1st Grade, are promoted to officiate as Superintending Engineers, 1st Class, to fill existing vacancies :—

North-Western Provinces.

Major H. A. Brownlow, R. E., from 22nd April 1867.

Central Provinces.

Mr. T. W. Armstrong, from 1st January 1868.

The 7th March 1868.

No. 66.

Anundrao Luximon, Sub-Overseer, 1st Grade, Central India, is promoted to the rank of Overseer, 1st Grade.

No. 67.

Mr. W. C. Rennie, Assistant Engineer, 2nd Grade, Hyderabad, passed the colloquial examination in Hindoostanee on the 7th February 1868.

No. 68.

Lieutenant Colonel W. W. H. Greathed, R. E., C. B., Superintending Engineer, 2nd Class, 1st Grade, is appointed to officiate as Chief Engineer of Irrigation Works and Under Secretary to the Government of the North-Western Provinces, till further orders.

This cancels Notification No. 9 R of 25th February, appointing Lieutenant Colonel Greathed to the Railway Department in Oudh.

The 11th March 1868.

No. 69.

With reference to Foreign Department Notification No. 174 of the 25th February, Lieutenant W. Shepherd, R. E., is re-appointed to the Public Works Department as an Executive Engineer of the 4th Grade, and posted to Bengal.

The 12th March 1868.

No. 70.

Lieutenant A. J. Filgate, R. E., Assistant Accountant General, Public Works Department, is promoted from the rank of Controller, 3rd Class, 3rd Grade, to Controller, 3rd Class, 2nd Grade, with effect from 1st January 1868.

No. 71.

Ensign A. W. S. Connor, Assistant Engineer, 2nd Grade, Central India, being required for duty with his Regiment, ceased to be borne on the strength of the Public Works Department from the 24th February 1868.

The 13th March 1868.

No. 72.

Captain G. Swinton, R. E., is re-appointed to the Public Works Department as an Executive Engineer of the 3rd Grade, and posted to the Punjab.

No. 73.

The following Civil Engineers, under Covenant with Secretary of State for India in Council, having reported their arrival in Calcutta, are posted as follows, and will be placed on the Establishment of the Public Works Department as Assistant Engineers, 3rd Grade, with effect from the date on which they may join their respective appointments :—

Mr. R. W. Everett-Green	... Punjab.
„ E. LeLievre	... N.W. Provinces.
„ W. Eckstein	... Ditto.
„ S. F. Cox	... Punjab.
„ C. V. MacIvor	... Central India.
„ J. W. Johnson	... Bengal.
„ A. H. Tyndall	... Ditto.
„ R. Ewing	... Central India.
„ R. Wallnutt	... British Burmah.

Railway.

The 10th March 1868.

No. 10 R.

Captain F. S. Stanton, R. E., Deputy Consulting Engineer and Officiating Consulting Engineer for Railways, and Joint Secretary to the Government of Bengal in the Public Works Department, is appointed to officiate as Consulting Engineer for Railways and Joint Secretary to the Government of Oudh in the Public Works Department.

C. H. DICKENS, *Colonel, R. A.*,
Secy. to the Govt. of India.

PAPER CURRENCY DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th March 1868.

The following amounts in Circle Notes are available at this Office :—

Allahabad	...	... 22,26,810
Lahore	...	... 11,90,690
Nagpore	...	... 180

L. BERKELEY,
Asst. Commr. of Paper Currency.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The 12th March 1868.

Candidates, who passed the First Examination in Arts before 1866, are allowed the option of taking up Bengali or Urdu as their second language at the B. A. Examination of 1869.

The Bengali and Urdu Selections for the B. A. Examination of 1868 have been adopted for the Examination of 1869.

The Entrance and First Arts Examinations of 1868 will commence on Monday, the 30th November, and applications from candidates for admission to these Examinations must be lodged with the Registrar on or before the 31st October.

J. SUTCLIFFE, M. A.,
Registrar.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 22nd February 1868.

No. 278.

Mails for Bimlipatam, Vizagapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Carwar, Vingorla, and Bombay, for transmission per Steamer *Burmah*, will be closed at this Office on Sunday, the 15th March, at 6 P. M.

The 3rd March 1868.

No. 287.

The latest safe date for posting letters in Calcutta for the next Overland Mail *viâ* Bombay will be Monday, the 9th March 1868.

There will be no Express.

N. B.—The Letter Boxes will close at 6 P. M. precisely, after which hour letters will be received on payment of a late letter fee of 8 annas per cover up to 7 P. M., at which hour the Office will finally close.

The 7th March 1868.

No. 290.

Mails for the Australian Colonies will be closed at this Office on the 9th instant at 6 P. M.

The 10th March 1868.

No. 291.

Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Yung Haian*, will be closed at this Office on Sunday, the 15th instant, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

No. 292.

Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Sunday, the 22nd instant, at 6 P. M.

No. 293.

The Overland Mail per Steamer *Surat* will be closed on Monday, the 16th instant, at 6 P. M.

Letters for Madras and Ceylon can be sent by this opportunity.

	Weight.		*Viâ Marseilles.*	*Viâ Southampton.*
Postage.	Under ½ Ounce	Rs.	0 6 8	Rs. 0 4 0
	„ 1 „	„	0 13 4	„ 0 8 0
	„ 2 „	„	1 10 8	„ 1 0 0

The 11th March 1868.

No. 294.

Mails for Poorie and Gopaulpore, for transmission per Steamer *Orissa*, will be closed at this Office on Wednesday, the 18th instant, at 6 P. M.

No. 295.

The Overland Mail of the 2nd March 1868 arrived at Bombay in time for the Overland Steamer.

The 12th March 1868.

No. 296.

1st.—The next Overland Mail *viâ* Bombay will close on Monday, the 16th March 1868.

2nd.—Book Post and Pattern Packets must be posted one day earlier.

3rd.—There will be no Express.

N. B.—The letter boxes will close at 6 P. M. precisely, after which hour letters will be received on payment of a late letter fee of eight annas per cover up to 7 P. M., at which hour the Office will finally close.

No. 297.

Mails for Ceylon, the Straits, and China will be closed in this Office at 6 P. M. on Saturday, the 21st instant.

Books and Pattern Packets can be sent by this opportunity.

RATES OF POSTAGE.

Letters.	*Newspapers.*	*Book & Patterns.*
Under ½ oz. Rs. 0 4 0	Under 4 oz. Rs. 0 1 8	Rs. 0 2 0
„ 1 „ „ 0 8 0	„ 8 „ „ 0 3 4	„ 0 4 0

W. H. McGOWAN,
Post Master of Calcutta.

Under instructions this day received from Her Majesty's Post Master General, it is hereby notified for the information of the Public, that the single rate of Postage on Letters sent between the United Kingdom and India *viâ* Southampton has been raised from 4 Annas to 6 Annas, the rate on those forwarded *viâ* Marseilles by British Packet, or by French Packet, being in like manner raised from 6 Annas 8 Pie to 8 Annas 8 Pie.

Unpaid Letters, whether forwarded *viâ* Southampton, *viâ* Marseilles or by French Packet, will be liable, in addition to the foregoing rates, to a fine of 6 Annas, and insufficiently paid Letters will be liable to the deficient Postage, and a like fine of 6 Annas.

All Letters forwarded from India through the United Kingdom to Foreign Countries or British Colonies will in like manner be subject to an additional charge of 2 Annas per ½ oz. over and above the rates which have heretofore been chargeable in India.

It has also been decided to alter the scale of progression for charging Letters above the weight of ½ oz. and to adopt a scale of charge rising by half ounces.

The above changes have been ordered with effect from the 1st Instant, Letters posted in India on or after that date being subject to the new rates.

The following Table shows the rates chargeable in India, under the above-mentioned provisions, on Letters addressed to the United Kingdom :—

Letters addressed to the United Kingdom.

	Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 oz. and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.	For every additional ½ oz.
By British Packet.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Southampton	0 6 0	0 12 0	1 2 0	1 8 0	0 6 0
Viâ Marseilles	0 8 8	1 1 4	1 10 0	2 2 8	0 8 8
By French Packet.	Same as viâ Marseilles by British Packet.				

CAMP MADRAS,
2nd March 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

NOTES.—The change in rates does not, as will be observed, affect Newspapers, Books or Patterns, and it applies only to Letters sent to or through the United Kingdom. The charges for instance on Letters sent to Foreign Europe *Viâ France* or *Viâ Trieste* or through the British, French, or Austrian Post Offices at Alexandria, or to Malta or Gibraltar or British Colonies in Asia, are not affected by the present alteration.

Adverting to the lateness of the receipt of intimation of the changes notified above with effect from the 1st March, it has been suggested to the London Post Office, that no fine should be levied on Letters prepaid at the old rates which may be sent from India by the Bombay Mail of the 7th March.

The Public are hereby informed that, under a new Postal Convention concluded by Her Majesty's Post Master General with the United States of America, the Postage chargeable on Letters sent from England to the United States has been reduced, provision being also made for the transmission of Book and Pattern Packets.

2. Under the new arrangement, the consolidated rates of Postage (including the increased rates recently ordered between India and the United Kingdom) chargeable on Letters, Newspapers, and Book and Pattern Packets, addressed to the United States of America will be as follows, viz. :—

Letters.

	Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 oz. and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.	For every additional ½ oz.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Marseilles	0 12 0	1 8 0	2 4 0	3 0 0	0 12 0
Viâ Southampton	0 9 4	1 2 8	1 12 0	2 5 4	0 9 4

Newspapers.

For each Paper not exceeding 4 oz.

	Rs. A. P.
Viâ Marseilles ...	0 3 4
Viâ Southampton ...	0 2 8

Book and Pattern Packets.

	Not exceeding 4 ozs.	Exceeding 4 ozs. and not exceeding 8 ozs.	Exceeding 8 ozs. and not exceeding 12 ozs.	Every additional 4 ozs.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Marseilles	0 6 0	0 12 0	1 2 0	0 6 0
Viâ Southampton	0 4 8	0 9 4	0 12 0	0 4 8

The conditions in respect to the mode of packing maximum weight, &c., of Book and Pattern Packets addressed to the United States of America, will be the same as those relating to Packets addressed to Great Britain.

CAMP MADRAS,
3rd March 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

Under instructions from Her Majesty's Post Master General, the following rates of Postage will be chargeable in India, on Correspondence addressed to Europe "via Trieste" or sent through the Austrian Post Office at Alexandria, to places* in Turkey where there are Austrian Post Offices.

The full prepayment of these rates is in all cases compulsory, and they do not carry the covers to destination, being in fact only the Indian and British Packet rates. The Austrian rates cannot be prepaid in India.

Letters.

Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 4 8	0 9 4	0 14 0	1 2 8

And so on, adding 4 Annas and 8 Pie for every additional ½ oz. or fraction thereof.]

Newspapers.

Not exceeding 4 ozs. 1 Anna 4 Pie each.

Book and Pattern Packets.

Not exceeding 4 ozs.	Exceeding 4 ozs. and not exceeding 8 ozs.	Exceeding 8 ozs. and not exceeding 1 lb.	Exceeding 1 lb. and not exceeding 1½ lbs.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 2 8	0 5 4	0 10 8	1 0 0

And so on, adding 5 Annas 4 Pie for every additional ½ lb.

CAMP MADRAS,
3rd March 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

* NOTE.—In the following list of Austrian Post Offices in Turkey, those places have been omitted where there are French Post Offices, as Correspondence directed to them is ordinarily sent through the French Post Office at Alexandria.

Adrianople
Antivari
Bakau
Berlad
Botuschany
Bourgas
Bucharest
Caifa
Candia
Canea
Cavalla
Chio
Durazzo
Fookshan
Giurgevo
Janina
Jassy
Jerusalem
Kustendjie
Lagos
Larnaka
Phillippopel
Piatra
Plojeshte
Prevesa
Retimo
Roman
Rutshuk
Seres
Sofia
Tchernavoda
Venedos
Valona
Volo.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion.		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
March 2nd, 1868	.....	.....	3,485	99,721	30,61,717
„ 3rd, „	.....	3,332	36	1,03,154	30,61,717
„ 4th, „	.....	.....	80	1,01,283	30,61,717
„ 5th, „	.....	.....	80	1,02,634	30,61,717
„ 6th, „	.....	.....	80	1,02,634	30,61,717
„ 7th, „	.....	81	.....	1,02,910	30,61,717

CALCUTTA MINT,
The 10th March 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 *A, dated Simla, 30th July* 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India.*"

Lost.

First halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. A/22 07383 for Rs. 10.
„ A/33 95561 „ 20.

P. F. BALCHER.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/55 55141 for Rs. 50.

C. A. CHARLES.

Right half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/54 74001 for Rs. 20.

GEO. CAWLEY.

The second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/31 60150 for Rs. 10.

SOSHEE BHOOSUN CHATTERJEE.

Second half of the following Currency Note:—

No. A/34 37257 for Rs. 20.

G. H. HOLLEY.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/31 56862 for Rs. 10.

J. FRANCIS.

In transit from Tandah to Sahebgunge, Kheree, first halves of the Allahabad Circle Currency Notes:—

No. A/35 63093 for Rs. 50.
„ A/33 90233 „ 100.

F. CARNEGY.

In transit by Post from Roy Bareilly to Lucknow the following Allahabad Circle Currency Notes—intimation of loss given to the Currency Office:—

No. 37381 for Rs. 10.
„ 74817 „ 20.

RUSHEEDOODEEN.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/15 08163 for Rs. 10.

KALLEE CHURN.

In transit from Jhelum to Mozuffernugur the second half of the following Lahore Currency Note:—

No. A/30 36347 for Rs. 100.

MOHAMED AMEER KHAN.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/22 55764 for Rs. 50.

A. WILSON & Co.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/22 44536 for Rs. 50.
„ A/30 71670 „ 100.

LEWIS STEWART & Co.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/111 07361 for Rs. 20.

RAMESSUR GHOSE.

Lost or Stolen.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/35 28637.

J. F. FREE, *Lieut.*

The following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/37 90733 for Rs. 100.
„ A/43 72505 „ 10.
„ A/43 72507 „ 10.

C. HUGHESDON.

PROMISSORY NOTES.

Lost or Stolen.

A Government Promissory Note, No. 005281, for Rs. 600, of 4 per cent. Loan, dated 30th June 1854, the payment of which has been stopped in the Bank.

BINDOOBASSEENEE DABEA.

Stolen.

From the Cash Chest of the Madras Post Office a Government Promissory Note of 4 per cent. No. 002517, dated 30th June 1854, for Rs. 1,000, endorsed over to the Post Master by Messrs. Gopaulkistnamah and Co., Contractors. The Public are cautioned against negotiating the same, and a reward of Rs. 20 will be paid to any one who may give information that may lead to its discovery.

T. GARRETT,
Post Master.

ADVERTISEMENTS.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain*,
Exe. Engr., Fyzabad Division.

Administrator General's Office.

Notice.

Admitted claims against the under-mentioned Estates are payable on Tuesdays and Fridays as usual :—

ESTATES.	Claims or Dividend.	Rates of Dividend per Rupee.
Austin, J., late Chief Officer of the Ship *Koladyne*	1st Dividend	at 1 a. 7 pie.
Amies, W. E. H., late Riding Master of the Bengal Yeomanry Cavalry ...	2nd Ditto.	at 12 as. 8½ pie.
Cattley, H. C., late a Captain and Brevet Major in the Bengal Staff Corps	Assets absorbed by part payment of a Bond claim. Simple contract creditors need not apply.	
Littledale, A. L. C., late in the 5th Bengal European Cavalry ...	Ditto.	Ditto.
Mayne, R. G., late a Major in the Bengal Staff Corps, and Commandant, 43rd Regiment, N. I	Ditto.	Ditto.
*Macansh, F. C. S., Mrs., late of Simla, widow of Dr. J. Macansh	2nd Dividend	at 1 pie, or balance in full.
Norman, R. A. H., Revd., late a Chaplain in the Bengal Ecclesiastical Establishment	1st Ditto	at 6 as. 6½ pie.
Manuk, J. M., late of Wellington Street, in the Town of Calcutta ...	3rd Ditto	at 5 as. 8½ pie.
Smith, B. N., Captain, late in the Bengal Staff Corps, and Wing Officer in the 21th Punjab Infantry	1st Ditto	at 13 as. 9½ pie.
Voulmtzgy, W. J., late a Civil Surgeon of Gowalparah	1st Ditto	at 6 as. 9½ pie.

N. B.—Persons interested in the surplus of the Estate marked * are requested to make immediate application to the Officiating Administrator General, forwarding documentary evidence of their claims.

Persons presenting receipts for payment are requested at the same time to produce the Registry Certificates which have been granted to them from this Office.

(Sd) C. J. WILKINSON,
Offg. Admr-General.

5, STRAND,
5th March 1868.

Notice.

All Persons indebted to, or having claims against the estate of the late Charles James Haley Richardes, Esq., of the Bengal Civil Service, who died at Nynee Tal on the 25th September 1867, are requested to communicate at once with the undersigned, who has obtained Letters of Administration under Section 225, Act X of 1865, from the High Court of Judicature.

W. J. RIVETT-CARNAC.

FUTTEHPORE. N. W. P.,
March 10th, 1868.

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STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 7th March 1868.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 per cent. Loans of 1824-25.	4 per cent. Loans of 1829-30.	4 per cent. Loans of 1832-33.	4 per cent. Loans of 1835-36.	4 per cent. Loans of 1842-43.	4 per cent. Loans of 1854-55.	Transfer of 1865.	4½ per cent. Loan of 1856-57.	5 per cent. P. W. of 1854-55.	5 per cent. Loan of 1856-57.	5 per cent. Debentures for 1 year.	5 per cent. Debentures for 2 years.	5 per cent. Debentures for 3 years.	5 per cent. Debentures for 5 years.	5 per cent. Debentures for 10 years.	5 per cent. Debentures for 15 years.	TOTAL AMOUNT.
												Repayable Jan. 1868.	Repayable Jan. 1869.	Repayable Jan. 1870.	Repayable June 1872.	Repayable June 1877.	Repayable June 1882.	
Balance of 22nd February 1868...	54,800	39,466	2,316	20,94,933	37,13,900	1,43,43,900	1,10,92,600	71,29,400	17,500	49,17,700	6,06,81,600	...	1,50,000	16,03,000	24,21,000	35,39,000	39,76,000	15,81,07,545
Add—																		
Amount enfaced at Madras between 23rd February and 7th March 1868	...	...	...	...	...	...	2,000	...	...	...	...			...	...	...	...	94,100
Amount enfaced at Bombay between 23rd February and 7th March 1868	...	...	...	29,120	...	29,000	10,000	...	...	14,000	1,56,700			...	...	...	3,63,820	
Amount enfaced at Calcutta between 23rd February and 7th March 1868	...	...	...	4,500	6,800	62,600	31,100	4,500	...	8,000	1,32,700			32,000	1,000	12,000	10,000	3,99,000
TOTAL ...	54,800	39,466	2,316	21,29,553	37,20,700	1,44,40,500	1,11,34,700	71,33,900	17,500	49,39,700	6,09,71,000	...	1,50,000	17,00,000	24,22,000	35,49,000	39,76,000	15,90,24,465
Deduct—																		
Amount written off in the London Registers	...	...	...	...	...	...	1,000	...	...	5,400	37,500	...	...	...	...	...	...	55,000
Balance on 7th March 1868 ...	54,800	39,466	2,316	21,29,553	37,20,700	1,44,40,500	1,11,34,700	71,33,900	17,500	49,34,300	6,09,33,500	...	1,50,000	17,00,000	24,22,000	35,49,000	39,76,000	15,89,69,665

NOTE.—From 9th June 1867 to 8th Jan. 1868 enfaced from India 273 lakhs, re-transferred from London 50 lakhs.

9th Jan.	1868 to 22nd	,,	22 ,,
,,	23rd ,,	to 8th Feb.	28 ,,
,,	9th Feb.	,, to 22nd ,,	26 ,,
,,	23rd ,,	to 7th Mar.	8 ,,
			,,
			357 lakhs.
			83 ,,
			271 lakhs.

	83 lakhs.
1	,,
0	,,
32	,,
0	,,

Balance against India ...

D. WOODS,
Deputy Secretary and Treasurer.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
Calcutta, the 11th March 1868.

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Calcutta, 1866.

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CALCUTTA:
OFFICE OF SUPDT. GOVERNMENT PRINTING,
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1868.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, *4, Hastings Street, Calcutta.*

No. 10 of 1868.

SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, MARCH 14, 1868.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 6th March 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble Sir W. Muir, K. C. S. I.
The Hon'ble H. Sumner Maine.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Steuart Gladstone.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rájá Shioráj Singh, C. S. I.

PANJAB APPEALS' BILL.

The Hon'ble MR. BRANDRETH presented the report of the Select Committee on the Bill to amend the law relating to appeals in the Panjáb and its dependencies.

MUNICIPAL COMMITTEES' (N. W. P.) BILL.

The Hon'ble MR. BRANDRETH also presented the report of the Select Committee on the Bill to make better provision for the appointment of Municipal Committees in towns in the North-West Provinces, and for other purposes.

COMMISSIONER'S POWERS' (SIND) BILL.

The Hon'ble MR. SHAW STEWART presented the report of the Select Committee on the Bill to enable the Government of Bombay to delegate to the Commissioner in Sind certain of the powers of a Local Government.

The Council adjourned till the 13th March 1868.

CALCUTTA,
The 6th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative.)

GOVERNMENT OF INDIA

HOME DEPARTMENT.

ARRANGEMENTS FOR CONSERVING THE ANCIENT ARCHITECTURAL STRUCTURES, OR THEIR REMAINS, AND OTHER WORKS OF ART IN INDIA.

Circular from E. C. BAYLEY, ESQ., Secretary to the Government of India, to all Local Governments and Administrations,—Nos. $\frac{57}{4030\text{-}39}$, dated 29th August 1867.

The desirability of conserving ancient architectural structures, or their remains, and other works of art in India, and of organizing a system for photographing them, has attracted the attention of the Governor General in Council, and, as the first step towards attaining these objects, I am directed to request that*

* To Madras and Bombay—Under the orders of the Governor in Council.
To Bengal, North-West Provinces, and Punjab—Under the orders of the Hon'ble the Lieutenant Governor.

a list may be submitted, for the information of the Government of India, of all such remains or works of art as may exist in each district of _____ together with a report of the measures that have from time to time been adopted to preserve them.

2. As regards photographing them, the Governor General in Council is of opinion that the employment of professional skill will be unnecessary, and that the services of amateurs may with advantage be enlisted.

3. In this view, I am directed to request that arrangements may be made for the photographing by competent amateurs of all such objects of architectural and artistic interest in their neighbourhood as may be included in the list called for in the opening paragraph of this letter, and for their submission to the Secretary of State.

4. I am to add that some assistance may be given, where desired, either in the shape of travelling expenses, or by the purchase of a certain number of copies of really good photographs.

No. 4040.

Copy forwarded to the Foreign Department for communication and issue of the necessary orders to the Political Officers under its control.

No. 4040 A.

Copy forwarded to the Asiatic Society of Bengal for information.

From the Government of India, to His Excellency the Right Hon'ble the Secretary of State for India,—No. 163, dated 6th September 1867.

We enclose for your information a copy of a Circular* which we have sent to the several Local Governments and Administrations, on the subject of conserving and photographing ancient architectural structures or their remains, and other works of art in India.

* Dated 29th August 1867.

Despatch from Her Majesty's Secretary of State for India, to His Excellency the Right Hon'ble the Governor General of India in Council (Public), No. 165, dated 9th December 1867.

I observe with much interest from the despatches, with enclosures, noted in margin, that the important subject of conserving the ancient architectural structures, or their remains, and other works of art in India, has attracted your attention, and that, under your instructions, the Governors in Council of the Madras and Bombay Presidencies, and the Heads of other Provinces in India, have had the matter brought under their notice, with the view of, in the first instance, obtaining the requisite information regarding all such structures, and of, at the same time, having them photographed.

Letter No. 163 of 1867, dated 6th September 1867.
" " 180 " " 12th October "
" " 183 " " 18th " "

2. In connection with this subject, I have to suggest that the same opportunity be taken of having measurements and plans, as well as photographs, taken of at least the buildings of most importance; and also that two copies of all such should, from time to time as soon as produced, be forwarded to this Office. It is likewise desirable that the names of the persons who have been instrumental in taking the photographs and plans should be also sent, with a written description of the different subjects.

3. With respect to the photographs, the arrangements made regarding these should secure that the negatives themselves become the property of Government, and be thus available for re-productive purposes, which involve operations that in all probability can be not only more economically, but more effectually, accomplished here,—as in the Indian Museum attached to this Office facilities exist for printing by the carbon process, whereby results as permanent as engravings are, I understand, obtained.

4. In addition to plans and photographs, the importance of taking casts of parts of various buildings, calculated to exemplify the different styles of Indian architecture, has been lately brought to my notice by the Lords of the Committee of the Council of Education in a letter† which I annex, together with copy of the answer‡ which I have caused to be returned to it, with the view of obtaining for the Department of Science and Art such illustrations as might be useful for the study of art in this country.

† Dated 30th July 1867.
‡ Dated 6th December 1867.

5. The suggestion made by them is accompanied with an offer to share the expenses which would be so incurred; and as it is probable that duplicates of the casts in question might, with advantage, be exhibited in at least the more important of the Museums in India, I have to request your attention to this subject, for the purpose of, in the first instance, ascertaining to what extent facilities already exist for taking plaster casts of large size where the materials and skill for so doing are to be found, and generally of procuring such information as will enable some estimate to be formed of the probable expenditure which the suggested undertaking would involve.

From NORMAN MACLEOD, ESQ., Assistant Secretary, Science and Art Department, South Kensington, London, to the Right Hon'ble the Secretary of State for India,—dated 30th July 1867.

I am directed by the Lords of the Committee of the Council of Education to draw your attention to the important question of Indian architecture, and to inquire if the Indian Government will be disposed to co-operate with the Department of Science and Art in obtaining such illustrations as would be useful for the study of art both in India and in this country.

My Lords are not aware that, at present, there is any organization in India which could be employed in making a survey of the finest monuments, and in taking plans and making photographs and casts of them. To form one may, perhaps, be somewhat costly, but if the expenses were divided between the Indian Government and the Department of Science and Art, for the benefit of their respective Museums, the expense annually would not fall heavily on either.

My Lords desire to express a hope that the suggestion will be favorably entertained; and, if so, they would propose that two Members of the Indian Council, with Dr. Forbes Watson, should be placed in communication with Mr. Cole, Mr. R. Redgrave, R. A., and Colonel Scott, R. E., in order to discuss some practical plan which may be hereafter submitted for the consideration of the Lords of the Committee of the Council of Education and the India Board.

From H. MERIVALE, ESQ., C. B, Under Secretary of State for India, to the Assistant Secretary, Science and Art Department, South Kensington, London,—dated India Office, London, 6th December 1867.

I am directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 30th of July last, calling attention to the desirableness of obtaining illustrations of Indian architecture, and suggesting, for favorable consideration, that an organization should be formed in India for the purpose of surveying monuments in that country, as well as for taking plans and making photographs and casts of them.

In reply, I am desired to request that you will inform the Lords of the Committee of the Council of Education that, since the receipt of your letter, information has been received from the Government of India, to the effect that it has already taken steps to establish an organization for the purpose of collecting information and of taking photographs of the various architectural structures existing throughout India.

The important subject of representing the different styles of Indian architecture by means of casts is not alluded to, but I am instructed to inform you that Sir Stafford Northcote has, in a despatch which will be transmitted by an early mail, directed the attention of the Government of India to the matter, with the view of, in the first instance, ascertaining to what extent facilities do already exist for taking casts, and of procuring information on other points bearing upon the probable cost of the suggested undertaking; as also for the purpose of obtaining from the Government of India an opinion regarding the extent to which such casts, if taken, might be disposed of with advantage in India.

As soon, therefore, as a reply has been received from India, I am instructed to say that the Lords of the Committee of the Council of Education will be communicated with again on the subject.

Extract from the Proceedings of the Government of India in the Home Department, Public,—

Nos. $\frac{14}{930\text{-}41}$ dated 24th February 1868.

Read the Circular addressed to the several Local Governments (*a*) and Administrations (*b*) noted on the margin, dated the 29th August 1867, requesting their attention to the subject of conserving ancient architectural structures or their remains, and other works of art in India, and desiring the submission of lists of all such structures, and a report of the measures, if any, adopted in preserving from time to time all such objects of architectural interest within the limits of the several Presidencies and Provinces.

(*a*) Madras.	(*b*) Chief Commr., Oude.
Bombay.	" " Central Provinces.
Bengal.	" " British Burmah.
N. W. Provinces.	Resident at Hyderabad.
Punjab.	Commissioner, Mysore.

Read the despatch from Her Majesty's Secretary of State, No. 165, dated the 9th December 1867, communicating certain suggestions with reference to the proceedings above-mentioned, reported to him in the despatch of the Government of India, No. 163, dated the 6th September 1867.

RESOLUTION.—On further consideration of this important subject, His Excellency the Governor General in Council is led to form the opinion that

the first step towards a satisfactory attainment of the objects in view is to require the insertion, in every Annual Administration Report, of a separate Chapter on Archæology, under which heading the Local Governments and Administrations should be requested to notice the condition of all works of art mentioned in the lists required of them under the instructions contained in the Circular of the 29th August last.

2. Petty repairs, or measures which may be necessary for the preservation of these structures, should be dealt with also by the Local Governments; operations on any large scale being referred for consideration to the Department of Public Works.

3. But in the matter of obtaining casts and photographs of the most important works of ancient architecture in India, the Governor General in Council considers that it will be best to proceed in the first instance experimentally.

4. The process of preparing casts is not difficult, and information obtained from Mr. H. H. Locke, the Principal of the School of Art in Calcutta, confirms the belief that men can easily and speedily be instructed in the art, who already possess some slight elementary knowledge as modellers or even as potters of a superior class. Probably fair modellers may be procured at Lucknow for the work in the Upper Provinces.

5. The work of training may commence during the ensuing hot season and rains in the several local Schools of Art, and be confined to *a set of men* who should be employed in modelling at first the fragmentary remains of ancient art to be found in the local Museums, some of which are worthy of being so modelled and sent Home.

6. A single party for each Province should thus be trained for the work; and, when fully trained, employed during the cold weather, under the general superintendence of some one qualified for the task, in taking a complete set of models of one or more large buildings.

7. A party of ten or twelve, for example, would, in the opinion of His Excellency in Council, be probably able to make casts of all those portions of such a building as the Sanchi Tope, as may be desirable to re-produce. Each party should be placed under the immediate superintendence of some intelligent subordinate of the Public Works Department, who should be solely employed on the duty, and should reside on the spot. It will be his immediate province to see that the modellers carry out the orders of the Superintending Officer.

8. The modellers should prepare what are called "waste-moulds," and then "piece-moulds" on the spot; these last should be made, if possible, in a convenient form for removal, and from them any number of casts can be prepared.

9. These pieces, moulds, or casts, as may be most convenient, should be transmitted to the seat of Government, or other place selected as the Head Quarters of the General Superintendent, and from these the requisite number of casts will be prepared and sent to Europe.

10. Whilst the modellers were engaged at work, the Public Works Department subordinate should also be employed in preparing accurate plans and measurements of the entire building. Arrangements could likewise be made for procuring photographs of it from such points of view as may be necessary, and which should be indicated by the Officer superintending the operations. A written description should also be procured from some competent person for publication in England, with illustrations from the plans and photographs of such of the details (which the casts would give) as may be thought expedient. One or two such Memoirs for each party during the year would, in all probability, be sufficient for the present.

11. As regards the cost of these proceedings, they may be estimated, by a rough calculation for each party for the first year, as follows:—

	Rs.
Training 12 men for eight months, at Rs. 30 each	2,880
Pay while in the field, say, at Rs. 60, for four months	2,880
Pay of a Public Works Department Subordinate to supervise, say, at Rs. 300, for four months	1,200
	6,960
Charges for photographing, say ...	*1,000
,, for gypsum, or plaister of Paris, say ...	2,000
,, on account of contingencies ...	2,000
Total ...	11,960

12. The Officer superintending will also be paid for his visitations and superintendence, which would probably raise the cost to about Rs. 13,000 for each party.

13. His Excellency in Council would propose for the present to have only four parties working *viz.*, one party in Madras, one in Bombay, one for Lower Bengal and Behar, and another for the North-Western and Central Provinces, at a cost of Rs. 52,000 per annum.

14. It is suggested that the Local Governments might allow the experiment to be carried on at first under the charge of the Principals of the Schools of Art and Design at the Presidencies, who would train the men, and then be deputed to take them out to work on the building which may be selected for their labors. They should visit their parties once or twice during the season. In the North-Western Provinces the services of Lieutenant Cole, R. E., might, with advantage, be secured, should he be willing to undertake the duty, and if the Department Public Works will allow him to undertake it. The selection of the work or works to be experimented upon should be left to the Local Governments. In the Upper Provinces the Sanchi Tope and others in its vicinity, and one of the Orissa Temples in Bengal, would perhaps be fit subjects. Much assistance in the execution of this project may be obtained from local Officers interested in archæology, and regard may conveniently be had to this point in selecting the locality of the experiment.

15. Some difficulties may be encountered in procuring a sufficient supply of plaister of Paris. It has been ascertained that the School of Arts in Calcutta has found itself compelled already specially to import gypsum from Europe, but gypsum of good quality exists in various parts of India; and in Madras, it is believed that Dr. Hunter already uses a coarse kind, and supplies it far more cheaply than if it were imported from Europe.

16. The Governor General in Council would be glad if the Local Governments directed their attention to this point.

ORDER.—Ordered, that a copy of the foregoing Resolution, and of the Despatch from Her Majesty's Secretary of State, No. 165, dated the 9th December 1867, and enclosures, be forwarded to the Local Governments *(a)* and Administrations *(b)* mentioned on the margin.

(*a*) Madras. Bombay. Bengal. N. W. Provinces. Punjab.

(*b*) Chief Commr., Oude. ,, Central Provinces. ,, British Burmah. Commissioner of Coorg.

Also, that a copy of the Resolution, and of the Secretary of State's Despatch referred to, be forwarded to the Foreign Department for communication to the Commissioner of Mysore and the Resident at Hyderabad.

Further, that a copy of the Resolution, and of the Despatch from the Secretary of State mentioned therein, be forwarded to the Financial Department.

Ordered also, that a copy be sent to the Department of Public Works.

(* This is for a Professional Artist.)

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

REPORT ON THE ALLEGED EXISTENCE OF COAL IN THE VICINITY OF MASULIPATAM.

From THOMAS OLDHAM, Esq., Superintendent of the Geological Survey of India, to the Secretary to the Government of India, Home Department,—dated 14th February 1868.

I have the honor to report, for the information of His Excellency the Viceroy and Governor General in Council, that leaving Calcutta, as proposed on the 15th of January, I landed at Coconada, on the 20th. From thence I proceeded to Rajahmundry, where I devoted a couple of days to the examination of some of the interesting fossil localities in the neighbourhood. I was there joined by Colonel Applegath, who had originally reported the existence of Coal in the valley of the Kistna (in 1851); and, accompanied by him, I proceeded at once to Bezwara, where I met Mr. A. J. Stuart, Acting Head Assistant Collector: I had also ordered the Deputy Superintendent of the Geological Survey for Madras, who was working in the adjoining part of the Kurnul District, to meet me at Bezwara.

From Bezwara, we lost no time in marching to the locality of the supposed Coal-field, visiting several points of interest on the way. Arrived at Juggiapett (called Batavole on the Indian Atlas Sheets, 75 S. W.), I devoted some days to visiting all the localities in the vicinity, which Colonel Applegath thought deserving of examination, and to seeing all the places where he had originally excavated. From Juggiapett, we marched to Moogetalah on the Kistna River, where we devoted two days to similar examinations; from thence to Vadadry, and so on to Chintapilly. In this way, by frequent and long traverses, I wat enabled to see every part of the so-called Coal-field. And I omitted no spos which Colonel Applegath indicated as interesting or important.

After this careful examination, I regret to report that, in my opinion, there is no ground whatever for any hopes of Coal being found within this area. The rocks are all of types well-known, and covering a very large area of the Kuddapa and Kurnul Country. And in no respect, that I could see, do they, in this part of the country, offer any feature, which would induce me to suppose, that there was a greater probability of Coal being found here than at a thousand other localities within the very extended area over which similar rocks occur to the South, amounting to many thousands of square miles, and at some one of which it would certainly have become known before now, did it exist.

With these convictions, I should not have felt justified in expending a single Rupee in sinkings or blastings. Nor was it at all necessary; for the sections are well exposed, and there is little difficulty in tracing out the successive beds, I believe, Colonel Applegath did open out some of the old places at least in part, but without result.

I shall not now enter on any detailed description of the area. In its Geological structure and relations, it is essentially a part of the Kurnul area, and it will therefore be mapped in detail, and described with that district.

Nor do I think it needful to discuss the point, as to what the substance which was burned by Colonel Applegath in 1851, really was. I do not hesitate to accept in its integrity the statement that something was brought to him, which burnt freely. It is by no means a novel trick, for persons employed to make sinkings for Coal, to endeavor to stimulate the research (and so increase their own profits) by themselves providing the Coal, which they subsequently raise from the pits, in the presence of their employers. Or it is just possible, that at some depth in the thick deposits of fine black muds, which fill the bottom of the deep gorges, through which the minor streams pass to the Kistna River, some mass of sub-fossilized vegetable matter may have been found analogous to those which have often occurred at depths in peat-bogs. It was in these places immediately on the banks of the Palair Stream that Colonel Applegath's pits were put down.

But whatever this substance may have been (and as no more of it could be found, and I have never seen it, I am unable to offer an opinion on this point), I have no hesitation in saying, it would be utterly throwing away money to make any further search for Coal in this locality, where I feel certain it does not exist. The rocks are all, without exception, of formations long anterior to the age of the Coal-bearing rocks of India; and they are of lithological types, and in mineral condition (highly metamorphic) inconsistent with the idea of Coal occurring with them.

I would desire to record the great obligations I am under to Mr. Stuart, Head Assistant Collector at Bezwara, for his very friendly and efficient aid in the examination of this field. Mr. Stuart's clear appreciation of the facts of the Geological structure had already led him to very sound conclusions as to its relations; and his local knowledge of the ground was of essential service. The duties of the Geological Survey in India would be greatly facilitated, if the local officers, in general, made themselves as intelligently acquainted with the physical structure of their districts, as the brief description of this area by Mr. Stuart proves that he had done.

From Colonel Applegath also, I experienced the most hearty and zealous assistance. And I very sincerely regret that I am compelled to differ from his conclusions, and am unable to see any grounds for his sanguine anticipations.

I have already reported on this matter direct to the Madras Government. I shall now devote a short time to visiting some important points in the work of the Madras Party of the Survey in the adjoining districts, returning to Calcutta early in March.

GOVERNMENT OF INDIA

HOME DEPARTMENT.

COOLIE IMMIGRATION TO THE ISLAND OF R[É]UNION DURING 1867.

From Her Britannic Majesty's Consul for Réunion, to His E[xcellency] the Governor General of India,—No. 2, (Miscellaneous), dated 9th

I have the honor herewith to transmit, for yo[ur] Lo[rdship]'s information, a copy of a Report which I have addressed to Lo[rdship] on the coolie immigration to this Island during the year 1867.

From JOHN D. HAY-HILL, ESQ., Her Britannic Majesty's Consul for Réunion, to the Right Hon'ble Lord STANLEY,—dated the—January 1868.

I have the honor to state for your Lordship's information that, during the year 1867, there have been no arrivals in Réunion of British coolies from India.

Non-arrival in 1867 of coolies.

This circumstance is mainly, if not wholly, attributable to the present disastrous monetary state of the Colony.

Departure of coolies.

The departures hence for India of time-expired laborers have been, according to official information supplied to me, as follows:—

Calcutta ...	...	...	...	324
Madras *viâ* Pondicherry ...	...	...	...	497
			TOTAL ...	821

A great disposition has lately b[een] shown by the Indians to proceed to Mauritius under industrial engage[ments] sanctioned at my Consulate, or at their own private expense; no l[ess] 332 men, women, and children, having absolutely declared their in[tention] work in the neighbouring Colony in preference to re-engaging here. themselves of the return passage

to India even at the expense of the Réunion Government. I attribute this movement to two causes, *viz.*:—

1*st.*—The irregularity of payment of wages in Réunion.

2*nd.*—The charms which Mauritius, an imaginary *El Dorado*, is represented to hold out to the immigrant.

I am compelled to confess there are many arrangements connected with the employment of coolies in Mauritius which might, with great advantage, be adopted in Réunion.

I have every reason to believe that His Excellency the Governor and other Chief Authorities of this Island are generally disposed to form such Rules and Regulations as might be calculated to suit the Indian's requirements, and I have much pleasure in stating that propositions emanating from Her Majesty's Consul, as far as they are consistent with the laws and public safety of the Colony, are most courteously entertained.

Livret question.

I regret, however, to inform your Lordship that, in spite of perpetually renewed promises on the subject of the delivery of the "Livret" or Book of Identification, and engagement to the Indian laborer, no effective measures have been taken to that effect.

Your Lordship will, on reference to correspondence which I have on previous occasions addressed to the Foreign Office, remark the importance I have ever attached to this right of the coolie immigrant,—a right which is in fact distinctly conferred upon him by the Local Government; *arrêté* made on the occasion of the first operation of the Convention of July 1860.

Complaints to Consulate.

During the year 1867 nearly 400 complaints were made at the Consulate principally on the subject of non-payment of wages, and were duly forwarded, under proper forms, to the authorities for investigation; but as the statements of the complainants, and very frequently, I fear, those of many of the masters, are but little to be relied upon, an exact arrival at the truth is a matter of considerable difficulty.

As a rule, I have ever remarked that an Indian, except his general character be a very bad one, who is regularly paid and well treated, will not prefer mendacious complaints against his employer.

Deaths in 1867.

The number of deaths registered at the Consulate, occurring amongst British Indians during the year 1867, amounted to 131, as specified below:—

Amongst immigrants from	Bengal ...	...	...	81
	British India ...	...	...	50
			TOTAL ...	131

The foregoing statement does not, of course, include deaths which have occurred amongst the larger number of Indians now in this Colony who came before the Convention, of whose mortality no account, as a rule, is furnished to this Office.

GENERAL REMARKS.—I would here beg to state that most accurate alphabetical and numerical lists of all the British Indians are kept by me, and the details as to the date of their deaths and departures to all destinations are entered opposite to their names for reference on all necessary occasions.

I have thus endeavoured to forward to your Lordship, in as brief a form as possible, my Annual Report on the subjects bearing on the interests of the Indian immigrants during 1867, and I venture to hope your Lordship will be satisfied that every care and attention has been paid to all details connected therewith, not only by myself, but by Major Andrews, who was Acting Consul here for nearly twelve months during my leave of absence, and whose careful attention to the Consular duties, I hope, I may be allowed to bring to your Lordship's notice, bearing as it does on the special object for which a British Consulate has been mainly established in Réunion.

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No. 12 of 1868

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 21, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a week.

No. 8 of 1868.

A Bill to empower the Governor General of India in Council to suspend the operation of section 17 of Act No. XI of 1841.

1. It shall be lawful for the Governor General of India in Council, by notification in the *Gazette of India*, to suspend in any military cantonment beyond the limits of British India the operation of section seventeen of Act No. XI of 1841 *(for consolidating and amending the Regulations concerning Military Courts of Requests for Native officers and soldiers in the service of the East India Company)* from such day as shall be specified in the said notification until further notice, or to such other day as shall be specified in such notification.

Power to suspend Act No. XI of 1841, section 17.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to improve the administration of civil justice in military cantonments beyond the frontier of British India. In such cantonments, demands exceeding the jurisdiction of Courts of Small Causes are, under Act No. XI of 1841, section 17, cognizable only by Military Courts of Requests. These Courts are not well fitted to try cases involving very large amounts, such as are often litigated in cantonments like Secunderabad; and though the section last-mentioned gives an appeal to the nearest High Court, there are obvious difficulties in the prosecution of an appeal to such Court from a Court not in British India and not exclusively resorted to by British subjects. Under these circumstances, the Resident or Representative of the Government of India in more than one Native State has, with the consent of the Native Chief, established a system of justice analogous to that prevailing in British India. The legality of this procedure has, however, been doubted, as it conflicts with the provisions of Act No. XI of 1841, which a servant of Government is bound to observe. The present Bill, therefore, proposes to enable the Governor General in Council to suspend that section.

H. S. MAINE.

The 28th February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight.

No. 9 of 1868.

A Bill for taxing Professions, Occupations and Trades.

WHEREAS it is expedient to impose a tax on all persons exercising professions, occupations and trades in British India; It is hereby enacted as follows:—

Preamble.

I.—PRELIMINARY.

1. In this Act "Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the first class, and includes a Magistrate of Police and a Justice of the Peace.

Interpretation-clause.

"Magistrate."

2. Acts No. XXI of 1867 *(for the licensing of professions and trades)* and No. XXIX of 1867 *(to explain and amend Act No. XXI of* 1867) are hereby repealed; but save as aforesaid nothing in this Act shall be construed to affect the provisions of any other law relating to taxes or licenses.

Repeal of Acts.

Saving of other laws relating to licenses or taxes.

Exemptions from Act.

3. Nothing in this Act shall apply to—

(1). Officers of Her Majesty's Forces or of Her Majesty's Indian Forces, whose pay and allowances do not exceed Rs. 6,000 per annum, and who are not in Civil employment, other than employment in the Police:

(2). Non-Commissioned Officers and Privates of either of the said Forces, and who are not in Civil employment other than employment in the Police:

(3). Officers of any Police Force whose pay and allowances are less than the pay and allowances of a Captain of Infantry in Her Majesty's Forces in India:

(4). Servants and Clerks (whether of Government, Companies, bodies corporate, municipal committees, partnerships or individuals) whose receipts from all sources amount in the year to less than Rs. 1,000:

(5). Any cultivator of land as such in respect of the sale of the produce of his land, when he does not keep a shop for the sale of such produce:

(6). Any part of British India, tribe or class of persons exempted by order under section 4 of the said Act No. XXI of 1867.

Power to exempt from Act.

4. The Governor General of India in Council may from time to time, by order, wholly exempt from the operation of this Act any part of British India, or any tribe or class of persons dwelling or personally working for gain or carrying on business in British India or in any such part.

The Governor General of India in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India* and also in the local Gazette.

II.—Certificates.

Certificates to be taken out.

5. From the first day of May 1868, no person whose annual profits are Rs. 500 or upwards shall exercise any profession, occupation, or trade, without a certificate as hereinafter provided; and every such person exercising any such profession, occupation, or trade, shall annually pay in advance for his said certificate the sum specified in schedule A hereto annexed:

Provided that no person exercising two or more professions, occupations, or trades, shall be required to take out under this Act more than one certificate in any one year for the purpose of exercising such professions, occupations, or trades.

Continuance of certificate.

6. Every such certificate shall have effect and continue in force from the day of the date thereof until the thirtieth day of April next following, on which day in each year all such certificates shall expire.

Renewal of certificate.

7. Every person who has taken out any such certificate and who intends to continue any profession, occupation, or trade for which such certificate was granted, shall take out a fresh certificate for the year following, to expire on the day last hereinbefore mentioned, and shall so renew the same from year to year so long as he continues such profession, occupation, or trade, and shall pay in each such case the duty thereupon imposed.

Date of certificate.

8. In cases where the certificate is so renewed, the new certificate shall bear date from the day of the expiration of the current certificate before granted.

In all other cases the certificate shall bear date from the day of the application made therefor, although it may be delivered at any day subsequent to the application.

Certificate to persons commencing business.

9. If any person commences any profession, occupation, or trade for the exercise of which a certificate is hereby required, such person not having before taken out any such certificate, the Collector may grant such certificate for the remainder of the current year in which it is taken out, ending on the thirtieth day of April next following the date of the certificate taken out by such person, upon payment of such proportional part of the duty thereupon imposed as hereinafter mentioned (that is to say):—

If the certificate be taken out at any time in the quarter expiring on the thirty-first day of July of the current year in which it is taken out, the person taking out the certificate shall pay the whole duty imposed thereon, in such manner as hereinbefore mentioned at the time of granting such certificate;

If the certificate be taken out at any time in the quarter expiring on the thirty-first day of October of such current year, he shall pay three-fourth parts of the said duty;

If the certificate be taken out at any time in the quarter expiring on the thirty-first day of January of such current year, he shall pay one-half of the said duty; and

If the certificate be taken out at any time in the quarter expiring on the thirtieth day of April of such current year, he shall pay a fourth part only of such duty.

Officer to grant certificates.

10. Every certificate under this Act shall be granted by, and the sum payable therefor shall be paid to, the Collector of land revenue for the place or district at or in which the person requiring the certificate exercises his profession, occupation, or trade.

Provided that, if such person exercises his profession, occupation, or trade at or in more than one place or district, the certificate shall be granted and payment made by and to the Collector for the place or district at or in which the certificate-holder's principal place of business in British India is situate.

Every such certificate shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of certificate.

11. Every such certificate shall specify—

(1.) The year or portion of the year for which it is granted;

(2.) The name and profession, occupation, or trade of the holder;

(3.) The sum paid for the certificate, and

(4.) The place or places, district or districts, where the holder intends to exercise his profession, occupation, or trade until the thirtieth day of April next following, and shall be received in evidence as *primâ facie* proof of all matters contained therein.

Collector to determine certificate-holders and classes.

12. The Collector shall from time to time determine what persons are liable to take out certificates under this Act, and under which of the classes mentioned in the said schedule every person to whom a certificate may be granted under this Act shall be assessed.

List of certificate-holders.

13. As soon as may be after the first day of May in every year, the Collector shall prepare a list of the persons certified or to be certified, under this Act, for the current year, and may from time to time alter and add to the said list.

Such list shall state—

(1.) The profession, occupation, or trade of each person therein named;

(2.) The class under which he is assessed;

(3.) The sum paid or payable for his certificate.

The list shall be filed in the Collector's office, and the list or such part or parts thereof as he thinks fit shall be filed in such other places as he directs, and shall be open to public inspection at all reasonable times without the payment of any fee.

Objection to list.

14. Any person named in such list and objecting to the class under which he is assessed, or denying his liability to be assessed under this Act, shall be at liberty, if he has paid the sum in which he was assessed under this Act, within thirty days from such payment, to apply by petition to the Collector in order to establish his right to have his name transferred to another class, or altogether to be removed from the list.

Petition of objector.

The petition shall bear a stamp of eight annas, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Whoever makes a statement in any such petition which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Hearing of petition.

15. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, shall hear such petition and pass such order thereupon as to him seems fit.

Appeal from order on petition.

Any person dissatisfied with such order may, within fifteen days from the date thereof, present an appeal in writing to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Every appeal preferred under this section shall bear a stamp of one rupee, and shall be accompanied by a copy of the petition, the Collector's order thereon, and all other documents (if any) connected with the case.

Power to summon persons to give necessary information.

16. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine under which of the said classes the petitioner should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the petitioner, or to the amount of the annual profits accruing from his profession, occupation, or trade.

III.—Penalties.

Penalty for carrying on business without a certificate.

17. If the Collector has caused a notice to be served on any person stating the class under which he has been assessed, and requiring him within seven days from the date of the service to take out a certificate and to pay for the same the sum (mentioning it) payable therefor under the provisions of this Act; and if the person so served does not within the period specified in the said notice take out a certificate and pay for the same as required by the said notice, he shall on conviction before a Magistrate be subject to a penalty not exceeding three times the sum mentioned in such notice.

Every such notice shall be deemed to be sufficiently served if left at the residence or usual place of business of the person to whom it is addressed.

On the recovery of the penalty from the person so convicted, the Collector shall grant him a certificate without any further payment. Every such certificate shall bear date from the recovery of the penalty, and, save as aforesaid, the provisions of this Act relating to certificates shall apply to certificates granted under this section.

Certificate to be produced on demand.

18. Every person required by this Act to take out a certificate, who, without reasonable excuse, neglects or refuses to produce and show his certificate when required so to do by the Collector or by an officer generally or specially empowered in writing by the Collector to make such requisition, shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.

Mode of recovering penalties.

19. All penalties imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras, or Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

Prosecution to be at instance of Collector.

20. No person shall be proceeded against for any offence under section 17 or section 18 except at the instance of the Collector.

21. In sections 193 and 228 of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

Sections 193 and 228 of Penal Code to apply to proceedings under this Act.

IV.—MISCELLANEOUS.

(a) Companies.

22. From the first day of May 1868, every Company carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not, shall take out a certificate and annually pay in advance for the same the sum mentioned in schedule B hereto annexed:

Provision as to Companies.

The Treasurer, Secretary or principal agent or manager in India of any such Company whose principal place of business is in British India, shall be legally bound to prepare, and, on or before the thirtieth day of April in each year, to deliver to the Collector for the place or district at or in which its principal place of business is situate, a return in writing signed by him and stating the dividend (if any) declared by the Company during the year ending on the thirty-first day of March in the year of assessment.

When any Company has taken out and paid for a certificate as aforesaid, no person shall be deemed to exercise a trade within the meaning of this Act solely by reason of any share or interest in such Company.

All the other provisions of this Act applicable to individuals shall apply, *mutatis mutandis*, to Companies: Provided that the maximum penalty to which a Company shall be subject on conviction under section 17 shall be Rupees five thousand.

(b) Government Officials.

23. Every person holding any paid office, employment, or commission under Her Majesty or under the Government of India, or under any Local Government, other than the persons exempted under section 3 or by order under section 4, shall be deemed to exercise an occupation within the meaning of this Act; Provided that he shall not be required to take out a certificate under this Act in respect of such office, employment or commission.

Provision as to Government officials.

The sum which, but for this proviso, he would have paid for a certificate shall, notwithstanding anything hereinbefore contained, be one per cent. of the amount of the pay of his substantive appointment, and shall be deducted therefrom at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

In determining under which of the classes mentioned in the said schedule A any person holding any such office, employment or commission, and permitted, nevertheless, to exercise a profession, occupation, or trade, shall be assessed, the Collector shall neglect the amount of the pay which such person receives in respect of his office, employment, or commission.

24. All taxes under this Act, except when they are deducted under section 23, shall be payable on the first day of May in each year.

Tax when payable.

Provided that in every case where the amount so payable equals or exceeds Rupees forty, it may be paid in each year by instalments, on the first day of May for the first instalment, and on the first day of November for the second instalment; and if, in any such case, the whole amount be paid on or before the said first day of May, the person paying the same shall be entitled to a discount of two and a half per cent. on the amount of the second instalment.

25. All taxes paid and penalties recovered under this Act shall be paid to the credit of the Government of India, or as such Government shall from time to time direct.

Payment of taxes raised and penalties recovered under this Act.

26. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue, may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

Powers of Collector and Commissioner under this Act may be exercised by other officers.

Every person shall be legally bound to furnish information respecting his profession, occupation or trade, and the annual profits arising therefrom, to any officer or person so appointed when required by him to do so.

27. The Local Government may, with the previous sanction of the Governor General of India in Council, assign such salaries as such Government may from time to time deem proper to the officers appointed under this Act, and allow such establishments for their respective offices as may be necessary for the purposes of this Act.

Salaries and establishments.

28. The Local Government may from time to time, with the previous sanction of the Governor General of India in Council, make rules for the guidance of officers in matters connected with the enforcement of this Act, provided that such rules are not inconsistent with any of the provisions herein contained.

Local Government empowered to make rules.

29. This Act shall come into operation on the first day of May, 1868.

Commencement of Act.

SCHEDULE A.

TAX ON PROFESSIONS, OCCUPATIONS, AND TRADES.

CLASS I.

	Rs.
Persons whose annual profits shall be assessed at Rupees 1,00,000 and upwards	1,600

CLASS II.

Persons whose annual profits shall be assessed at Rupees 50,000 or at more than Rupees 50,000 and less than Rupees 1,00,000	800

CLASS III.

Persons whose annual profits shall be assessed at Rupees 25,000, or at more than Rupees 25,000 and less than Rupees 50,000	400

CLASS IV.

Persons whose annual profits shall be assessed at Rupees 10,000, or at more than Rupees 10,000 and less than Rupees 25,000	160

CLASS V.

Persons whose annual profits shall be assessed at Rupees 5,000, or at more than Rupees 5,000 and less than Rupees 10,000	80

CLASS VI.

Persons whose annual profits shall be assessed at Rupees 2,500, or at more than Rupees 2,500 and less than Rupees 5,000	40

CLASS VII.

Persons whose annual profits shall be assessed at Rupees 1,000, or at more than Rupees 1,000 and less than Rupees 2,500	16

CLASS VIII.

Persons whose annual profits shall be assessed at Rupees 500, or at more than Rupees 500 and less than Rupees 1,000	8

SCHEDULE B.

TAX ON COMPANIES.

CLASS I.

Every Company mentioned in section 22, whose principal place of business is situate in British India, and which has declared a dividend during the year ending on the thirty-first day of March in the year of assessment ...	One per cent. on such dividend.

CLASS II.

	Rs.
Every such Company which has declared no dividend during the year ending as last aforesaid	10

CLASS III.

Every Company mentioned in section 22, whose principal place of business is situate out of British India	500

SCHEDULE C.

Form of Petition under Section 14.

Stamp eight annas.

TO THE COLLECTOR OF

The *day of* 186 .

The petition of A. B.

of

SHEWETH—

1*st*.—That in the list filed in your office pursuant to the 13th section of Act of 1868, on the day of 186 , your petitioner's name appears under the *sixth* of the classes mentioned in schedule A to the said Act annexed, that he has been assessed in the sum of Rupees *sixteen* for the certificate granted to him under such Act, and that he has paid such sum accordingly.

2*nd*.—That the profits of your petitioner's profession [*or* occupation *or* trade] of [*here state petitioner's profession, occupation or trade*] for the year ending the thirtieth day of April last were Rupees [*more than Rupees* 500 *and less than Rupees* 1,000, or *less than Rupees* 500], as will appear from the documents marked presented herewith, and to which your petitioner craves leave to refer.

Your petitioner therefore prays that you will remove his name from the *sixth* to the *seventh* of the said classes, that he may be assessed accordingly, and that the excess of Rupees *eight* so paid by him may be refunded [*or* that his name be removed from the said list and that the sum of Rs. *sixteen* so paid by him may be refunded.

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

STATEMENT OF OBJECTS AND REASONS.

The present Bill proposes to repeal and re-enact, with some modifications, the License Act and the amending Act XXIX of 1867 under the title of a Bill for taxing professions, occupations and trades.

The principal changes which the Bill will introduce are these:—

The License Act taxes traders whose profits are Rupees 200. The Bill only applies to cases where the profits equal or exceed Rupees 500.

The Act comprises within one class all profits amounting to Rupees 25,000 and upwards. The Bill here makes three classes, the highest class commencing at Rupees 1,00,000, the second, at Rupees 50,000. The Act comprises in its class IV, profits from Rupees 1,000 to Rupees 5,000. The Bill here has two classes, the higher class, commencing at Rupees 2,500.

The rate of the tax imposed under the Act was two per cent. on the lowest income in each of the six classes. The Bill lowers this rate to 1·6 per cent., except in the case of official incomes, where it adopts an uniform rate of one per cent.

Under the Act, all payments of whatever amount were made on a single day. Under the Bill, amounts equalling or exceeding Rupees 40 will, as a rule, be payable in two half-yearly instalments. In the case of official incomes, the percentage will be deducted from the monthly payments.

Under the Act a Company paid for its license a sum depending on the amount of its paid-up

capital. Under the Bill it will pay one per cent. on the dividend which it has declared during the previous year. If no such dividend has been declared, the Company will pay the nominal tax of Rupees 10. Companies whose principal place of business is out of India will pay a tax of Rupees 500.

These changes rendering the tax not only lower in its amount but narrower in its incidence, it is thought expedient to withdraw from the Supreme Government the power to authorize deductions of monies paid under municipal or local laws.

W. N. MASSEY.

CALCUTTA,
The 13th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a week.

No. 10 OF 1868.

A Bill to amend the Consolidated Customs' Act.

WHEREAS section 132 of the Consolidated Customs' Act (No. VI of 1863) provides that no refund of duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be allowed, unless application to re-land shall have been made, or notice of non-shipment shall have been given, before the vessel on which such goods were intended to be shipped or from which they were re-landed shall have left the port; And whereas it is expedient to extend the time within which such application or notice may be made or given: It is hereby enacted as follows:— Preamble.

1. For the proviso contained in the said section, the following shall be substituted:— Amendment of Act No. VI of 1863, section 132.

Provided that no such refund shall be allowed unless application to re-land shall have been made, or notice of non-shipment shall have been given, within three clear working days after the vessel on which such goods were intended to be shipped or from which they were re-landed shall have left the port.

2. This Act may be called the "Consolidated Customs' Act Amendment Act." Short title.

STATEMENT OF OBJECTS AND REASONS.

Section 132 of the Consolidated Customs' Act (No. VI of 1863) authorizes the refund of export duty levied upon goods not shipped or on goods shipped and afterwards re-landed. The privilege, however, is accompanied by a proviso that the application to re-land be made, or the notice of non-shipment be given, before the vessel leaves port. The Bengal Chamber of Commerce has represented that the section is practically a dead-letter owing to the impossibility, under the present system of business, of conforming to the proviso.

"As a rule," the Chamber observes—

"Ships are now despatched with as little delay as possible after clearance at the Custom House. Having secured a pilot and engaged a steamer to tow her to sea, a vessel starts at a very early hour the day after she clears (generally late in the afternoon), and is half-way down the river before a shipper can be aware that a portion of his goods has been shut out.

"A Master of a vessel may engage to take on board more than he finds at the last moment the ship can carry, and is unable to receive a portion of the cargo with which he clears out, but his ship cannot be detained, and the vessel leaves the port before application for re-land of short-shipment can be made within the period limited by the Act."

The present Bill accordingly proposes to extend the time within which the application or notice may be made or given to three clear working days after the vessel has left port.

W. N. MASSEY.

The 4th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a week.

No. 11 OF 1868.

A Bill to exempt Timber and Woods from Import Duty.

WHEREAS it is expedient to exempt timber and woods imported by sea into British India from the duties of customs chargeable thereon; It is hereby enacted as follows:— Preamble.

1. Notwithstanding anything contained in "the Indian Customs' Duties' Act, 1867" no duties of customs shall be chargeable on timber and woods imported by sea into British India. Timber and woods to be free of import duty.

STATEMENT OF OBJECTS AND REASONS.

The Indian Customs' Duties' Act (No. XVII of 1867) imposes duties of 7½ per cent. on all timber imported into British India. These duties are so high that they have effectually checked an importation which, in the present state of demand and supply, it is desirable to encourage. The present Bill, therefore, abolishes the duties in question so far as regards timber imported by sea.

W. N. MASSEY.

CALCUTTA,
The 12th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th March 1868, and is hereby promulgated for general information:—

ACT No. V OF 1868.

An Act to enable the Governor of Bombay in Council to delegate to the Commissioner in Sind certain of the powers of a Local Government.

1. It shall be lawful for the Governor of Bombay in Council, by a notification published in the Bombay Government *Gazette*, to delegate to the Commissioner in Sind all or any of the powers conferred on the said Governor in Council, as the Local Government of the Province of Sind, by any of the Bombay Regulations, or by any Act of the Governor General of India in Council solely applicable to the Presidency of Bombay, or by any Act passed heretofore or hereafter by the Governor of Bombay in Council, or by any of the Acts of the Governor General of India in Council mentioned in the schedule to this Act. Governor of Bombay in Council may delegate to Commissioner in Sind certain powers of Local Government.

2. It shall be lawful for the Governor of Bombay in Council, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind all or any of the powers heretofore or hereafter conferred by any Act of the Governor General of India in Council on the Governor of Bombay in Council as the Local Government of the Province of Sind. Governor of Bombay in Council may, with consent of Governor General in Council, delegate to Commissioner of Sind certain powers of Local Government.

3. All acts done by the Commissioner in Sind under the authority of any power so delegated, shall be as valid as if they had been done by the Governor of Bombay in Council. Validation of acts of Commissioner.

SCHEDULE.

Act XXVI of 1850 (to enable improvements to be made in Towns).

Act VII of 1854 (for the apprehension within the territories under the government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them).

Act XXV of 1861 (for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter).

Act VI of 1863 (to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India).

Act VII of 1865 (to give effect to Rules for the management and preservation of Government Forests).

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th March 1868, and is hereby promulgated for general information:—

THE MUNICIPAL IMPROVEMENTS' (N. W. P.) ACT.

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ACT No. VI OF 1868.

An Act to make better provision for the appointment of Municipal Committees in the North-Western Provinces, and for other purposes.

Preamble.

WHEREAS it is expedient to make better provision for the appointment of Municipal Committees in the North-Western Provinces of the Presidency of Fort William, and for the police, conservancy and local improvements, and for education and for the levying of rates and taxes, in the places to which this Act may be extended; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Municipal Improvements' (North-Western Provinces) Act, 1868."

Interpretation-clause.

2. In this Act, unless there be something repugnant in the subject or context—

"Committee."

"Committee" means a Municipal Committee appointed under the provisions of this Act;

"Municipality."

"Municipality" means any town or towns to which this Act may be extended;

"Lieutenant Governor."

"Lieutenant Governor" means the Lieutenant Governor of the said Provinces.

Power to extend Act.

3. The Lieutenant Governor may extend this Act, by notification in the local official *Gazette*, to any town or towns in the territories under his government.

Power to define limits of places to which Act extends.

4. For the purposes of this Act, the Lieutenant Governor may from time to time, by notification in the local official *Gazette*, define the limits of any town, and may include within the limits of such town any Railway-station, village, building or land in the vicinity:

Provided that no cantonment shall, without the previous consent of the Governor General of India in Council, be deemed to be a town for the purposes of this Act.

The Lieutenant Governor may from time to time, by notification in the local official *Gazette*, declare to be united for the purposes of this Act any two or more towns, and may also declare by what name the municipality so formed shall be designated.

Existing Committees to be deemed Committees under this Act.

5. All Municipal Committees hitherto appointed under the orders of the Lieutenant Governor, shall be deemed Committees under this Act, and shall continue in office until a Committee shall have been appointed or elected under section 6.

Act No. XXVI of 1850 *(to enable improvements to be made in towns)* shall cease to have effect in the towns into which it has been introduced, except as to any act done or liability incurred under it:

Provided that all rules made and taxes imposed under Act No. XXVI of 1850, which have been approved by the Lieutenant Governor, shall continue in force and recoverable as if they had been made and imposed under the provisions of this Act.

PART II.

APPOINTMENT OF MUNICIPAL COMMITTEES.

Committees appointed by Lieutenant Governor or election.

6. In any municipality to which this Act shall have been extended, the Lieutenant Governor may appoint or direct to be appointed by election, for such period not exceeding two years as to him may seem fit, any number of the inhabitants of such municipality, to be members of a Committee for carrying out the purposes of the Act.

The persons so appointed shall continue in office for two years or until their successors shall have been appointed, and shall be eligible for re-appointment.

In cases when the Lieutenant Governor directs the appointment to be by election, he may fix the time and manner of the election and the qualification of the electors, and generally may make

such rules as he shall think fit for regulating the election.

Removal of members.

The Lieutenant Governor may from time to time remove any of the members of the Committee so appointed who shall desire to be discharged or refuse or become incapable to act, or be convicted of an offence punishable under the Indian Penal Code with imprisonment for a term of not less than six months. The Lieutenant Governor may also, if he think fit, on the recommendation of the Committee, add to their number, and fill up vacancies occurring among them.

Every member so appointed shall have the same powers and be subject to the same liabilities and vacate his office and be eligible for re-appointment as if he had been originally appointed a member under the first clause of this section.

Ex officio members.

In addition to the members appointed as aforesaid, the Lieutenant Governor shall have power to appoint, by notification in the official *Gazette*, *ex officio* members of the Committee for every place in which they exercise their offices and to which this Act shall have been extended:

Provided that the number of such *ex officio* members shall not be more than one-third of the total number of the Committee.

Appointment of president and vice-president.

7. The Lieutenant Governor may also appoint the president and vice-president, or either of them, of any Committee, or sanction the election by any Committee of one of their members as president or as vice-president.

Appointment of secretary.

The Committee may appoint any one of their members or any other person to be their secretary.

Notification of appointments.

All appointments made under this section shall be notified in the local official *Gazette*.

PART III.

OFFICE AND MEETINGS OF COMMITTEES.

Committee to have an office.

8. The Committee shall have an office, where they shall meet for the transaction of business at least once in every month.

Chairman at meetings.

9. The president, or in his absence the vice-president, shall take the chair at every meeting of the Committee. In the absence of both the president and vice-president, the members present may elect a chairman for the occasion.

The meetings shall be either general or special.

The president or vice-president may whenever he thinks fit, and he shall, upon a requisition made in writing by not less than one-fifth in number of the members, convene a meeting.

Notice shall be given of every such meeting, and when the meeting is to be special, at least three days' notice thereof shall be given. Every notice shall state the general nature of the business to be transacted at the meeting proposed to be called.

Quorum.

The quorum necessary for the transaction of business at a general meeting shall be three.

The quorum necessary for the transaction of business at a special meeting shall be one-half of the total number of members at the time of the meeting; and at least two-thirds of such quorum shall consist of non-official members.

Dissolution.

If within one hour from the time appointed for the meeting a quorum is not present, the meeting, if summoned by the president or vice-president, shall be dissolved.

Adjournment.

In any other case it shall stand adjourned to the same day in the next week at the same time and place. And if at such adjourned meeting a quorum is not present, it shall be adjourned *sine die*.

All business may be transacted at a general meeting which this Act does not require to be transacted at a special meeting.

Voting.

All questions which may come before the Committee at any meetings shall be decided by a majority of votes. Every member shall have one vote.

Casting vote.

In case of equality of votes, the chairman shall have a casting vote.

Publication of proceedings.

Such decisions shall be recorded in a book kept for the purpose, and shall be published in some local English or vernacular newspaper, or in such other manner as the Lieutenant Governor may from time to time direct.

Correspondence between Committee and Local Government.

10. All correspondence between the Committee and the Local Government shall pass through the Commissioner of the Division.

The Commissioner of the Division shall be entitled to make such suggestions for the consideration of the Committee as he may deem fit; and the Committee shall furnish him with any information he may call for connected with the duties imposed upon them by this Act.

PART IV.

POWERS OF COMMITTEES.

Power to make assessments and levy taxes.

11. The Committee may at a special meeting define the persons or property within the municipality to be taxed for the purposes of this Act and the amount or rate of the taxes to be imposed.

If such taxes receive the sanction of the Lieutenant Governor, but not otherwise, the Committee may at a special meeting impose them accordingly.

The Committee may, at a special meeting, with the same sanction, cancel or vary any tax so imposed.

Such taxes may be all or any of the following:—

(1). A tax on houses, buildings and lands according to the annual value thereof not exceeding seven and a half per cent. of such value:

(2). A tax on professions and trades:

(3). Taxes on carriages, horses, mules, elephants, camels, bullocks and asses:

(4). Tolls on carriages, carts and animals entering the limits of the municipality:

(5). An octroi on articles brought within the said limits for consumption or use therein: Provided that a list of such articles shall have been submitted to and approved by the Lieutenant Governor: Provided also, that the Lieutenant Governor shall have power to exempt from the octroi any such articles intended for consumption or use by any class of persons or animals.

No other species of tax shall be imposed without the previous sanction of the Governor General of India in Council.

12. No tax shall be collected until it shall have been confirmed by such persons and in such manner as the Lieutenant Governor shall appoint.

Taxes to be confirmed.

The Lieutenant Governor may from time to time make rules as to the persons by whom and the manner in which any assessment of taxes under this Act shall be confirmed and for the collection of such taxes.

Rules for confirmation and collection of taxes.

The Lieutenant Governor may from time to time repeal, alter or add to such rules.

13. No rate on property made under this Act shall be invalid for defect of form, and it shall be enough in any such rate on property or any assessment of value for the purpose of making such rate, if the property rated or assessed shall be so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

No rate invalid for defect of form.

Rules and Bye-laws.

14. Every Committee may at a special meeting make rules consistent with this Act, for regulating the time and place of their meeting, the conduct of their business, the restricting of the amount or objects of expenditure under section 24, the division of duties among the members of the Committee, the salaries, appointment, suspension and removal of the officers and servants of the Committee, and other similar matters.

Power of Committees to make rules.

15. The Committee may appoint one or more of their number to carry out their resolutions, and to enforce the rules and bye-laws made under the provisions of this Act for the protection of the public health, or they may appoint a special officer for such purposes.

Enforcement of rules and regulations.

16. The Committee may at a special meeting make bye-laws for defining, prohibiting and removing nuisances which are not public or common nuisances under the Indian Penal Code, or under Act No. V of 1861 *(for the regulation of Police)*, and for the securing of a proper registration of births, marriages and deaths, and for carrying out all or any of the purposes of this Act.

Power to make bye-laws as to nuisances, and registration of births, marriages and deaths.

The Committee may from time to time at a special meeting repeal, alter, or add to such bye-laws.

17. No bye-law and no alteration or repeal of, or addition to, a bye-law shall have effect until it shall have been confirmed by the Lieutenant Governor.

Confirmation of bye-laws.

All bye-laws made under this Act and all rules made under section 14, and all alterations and repeals of, and additions to, such bye-laws and rules shall be published for such length of time and in such manner as the Lieutenant Governor shall from time to time direct.

Publication of bye-laws.

18. Every Committee may enjoin within the limits of the municipality any person not to repeat or continue a public nuisance. Every such injunction shall be deemed to have been made by a public servant.

Power to prohibit repetition or continuance of nuisances.

19. Every Committee which the Lieutenant Governor shall authorize in this behalf may, so long as such authorization continues, exercise the powers of a Magistrate of a District, as described in section 308 of the Code of Criminal Procedure, for the removal of nuisances, and in the exercise of such powers shall follow the procedure prescribed in chapter XX of the same Code.

Power to remove nuisances.

20. Any Committee may at a special meeting, and with the previous sanction of the Lieutenant Governor, purchase land for the purposes of this Act, and may at a like meeting and with the like sanction sell any portion of such land which is not required for the purposes aforesaid, and convey the same in the names of the president and two of the members of the Committee.

Power to buy and sell land for purposes of Act.

The receipt of the president and any two members of the Committee for any monies paid to them upon any such sale shall effectually discharge the persons paying the same therefrom or from being concerned to see to the application thereof, or being accountable for the non-application or mis-application thereof, and the proceeds of any such sale shall be applied for the purposes of this Act.

Receipts.

21. The Lieutenant Governor may by order cancel, suspend or limit any of the acts, proceedings or rules of any Committee.

Cancellation and suspension of proceedings of Committee.

The Lieutenant Governor may also abolish any tax which shall have been sanctioned under the provisions hereinbefore contained, but not so as to entitle any person to a refund of monies paid in respect of such tax.

Abolition of taxes.

PART V.

RIGHTS, DUTIES AND LIABILITIES OF COMMITTEES.

(a.)—Municipal Fund.

22. All sums received by the Committee of any municipality to which this Act extends, and all fines levied under this Act, and all receipts from property entrusted to and managed by the Committee, shall constitute a fund which shall be called the Municipal Fund of such municipality, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as trustees for the purposes of this Act.

Municipal Fund.

23. The funds of every Committee shall be kept in the Government Treasury of the District or in the Bank (if any) to which the Government Treasury business shall have been made over.

Custody and disbursement of Municipal Fund.

No disbursement of such funds, or any part thereof shall be made except under the signatures of the president or vice-president and one other member of the Committee.

24. Every Committee, subject to such rules restricting the amount or the objects of expenditure as it shall make at a special meeting, and so far as the Municipal Fund at their disposal will permit, shall, after providing out of such fund for a police establishment in the manner hereinafter mentioned, keep the public streets, roads, drains, tanks and water-courses of the municipality for which they are appointed, clean and in repair,

Duties of Committees.

and may cause such streets and roads or any of them to be watered and lighted,

and may construct and provide for the management of poor-houses, dispensaries, market-places and other works of general utility,

and generally may do all acts and things necessary for the purposes of conservancy and local improvement.

The Committee may also make provision, by the establishment of new schools or the aiding of already existing schools, or otherwise, for the promotion of education in the municipality for which such Committee is appointed.

Every contract made on behalf of any Committee in respect of any sum exceeding rupees twenty, or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the president or vice-president and at least two other members of the Committee, of whom one shall be an *ex officio* member. Unless so executed, it shall not be binding on the Committee.

Contracts.

Municipal Police.

25. Every Committee shall provide in the first place from its funds for the maintenance of the police establishment in the municipality.

Provision for Police.

The municipal police shall be appointed under such Act of the Governor General in Council as may be applicable to the town, and their number shall be fixed by the Committee in consultation with the Inspector General of Police, subject to the final decision of the Lieutenant Governor.

26. Every officer of police in any municipality to which this Act shall have been extended shall have power to take into custody without a warrant any person who within his view commits any of the offences mentioned in section 34 of Act No. V of 1861 *(for the regulation of Police)*, and shall be bound to carry out the orders issued by the Committee for the prohibition and prevention of public nuisances, or nuisances defined to be such by any bye-law made under this Act.

Police to aid in carrying out orders regarding nuisances.

Annual Reports.

27. Every Committee shall annually, or oftener if directed by the Lieutenant Governor to do so, submit statements of their receipts on account of and disbursements from the Municipal Fund, and also reports of all works executed or proceedings taken by them under the authority of this Act.

Annual reports and statements to be submitted.

The Committee shall also submit, at such time and in such form as may be directed by the Lieutenant Governor, an estimate of their probable receipts for the financial year next following, with proposals for their expenditure.

An abstract of such estimate and proposals shall, on being so submitted, be published in such manner as the Lieutenant Governor shall from time to time direct.

The Lieutenant Governor may from time to time make rules consistent with this Act, as to the cost and the class of works which the Committee may execute, and the Committee shall be legally bound to obey such rules.

Public Highways.

28. All public highways in any municipality in which this Act is in force, not specially reserved by Government, together with all erections thereon and all materials thereof, shall be vested in and belong to the Committee.

Right of Committee in public highways.

Land required for Public Purposes.

29. When any land within the limits of any municipality to which this Act is extended is required for the construction or improvement of a highway, for the promotion of the healthiness of the neighbourhood, or for any other public purpose, if the Committee cannot agree with the owner for the purchase thereof, the Lieutenant Governor, on the recommendation of the Committee, may notify in the local official *Gazette* that such land is required under the provisions of Act No. VI of 1857, and on payment by the Committee of the compensation awarded under such Act, the land shall vest in them for the purposes of this Act.

Land required for municipal purposes may be taken up under Act No. VI of 1857.

Suits by and against Committees.

30. Every Committee shall sue and be sued in the name of their president.

Suits by and against Committees.

No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for and chargeable with all contracts made in the manner above provided for.

Members not personally liable for contracts made by Committee.

Every member of a Committee shall be liable for any misapplication of money entrusted to the Committee to which he shall have been a party, or which shall happen through or be facilitated by the neglect of his duty, and he shall be liable to be sued for the same in such Court as the Lieutenant Governor shall direct as for money due to Government.

Liability of members for breach of trust.

31. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for any thing done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, stating the cause of suit and the name and place of abode of the intending plaintiff.

Notice previous to bringing suit against Committee or its officers.

Unless such notice be proved, the Court shall find for the defendant.

Every such suit shall be commenced within three months next after the accrual of the cause of the suit and not afterwards.

If any person to whom any such notice of suit is given, shall, before suit is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

PART VI.

Penalties and Prosecutions and Recovery of Taxes.

32. No member of a Committee or servant of a Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of rupees five hundred:

Penalty on member or servant of a Committee being interested in contracts made with Committee.

Provided always that no person shall be disqualified from acting as a member or servant of a Committee by being a shareholder in or member of any incorporated or registered Company by reason of any contract entered into between such Company and the Committee.

33. Whoever infringes any bye-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding rupees fifty, and in the case of a continuing infringement, to a fine not exceeding rupees five, for every day after notice from the Committee of such infringement.

Penalty for infringement of bye-laws or non-payment of fines.

In default of payment of any fine imposed under this section, the defaulter shall, in the case of a continuing infringement, be liable to imprisonment for a term not exceeding one month; and in any other case, to imprisonment for a term not exceeding eight days.

34. Prosecutions under this Act for infringements of rules or bye-laws may be instituted before any Magistrate by the Committee or any person authorized by the Committee in this behalf.

Prosecutions.

35. All arrears of taxes imposed under this Act may be recovered as if they were fines, in the manner prescribed in section 61 of the Code of Criminal Procedure.

Recovery of taxes.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 16th March 1868.

No. 1355.

Mr. T. Walton, of the Civil Service, is permitted to proceed to Europe on furlough for a period of one year and six months from the date of embarkation.

No. 1405.

The 19th March 1868.

The Governor General in Council has been pleased to appoint Colonel H. Man, Madras Staff Corps, to officiate as Superintendent of Port Blair during the absence on leave of Lieutenant Colonel B. Ford, or until further orders.

The 20th March 1868.

No. 1409.

With reference to the table of fees leviable in the Central Provinces under Act XX (the Indian Registration Act) of 1866, published in Notification No. 3723, dated 11th April 1867, the Governor General in Council is pleased, under Section 86 of the Act, to approve the subjoined Rule, which will be read as pertaining to deeds of the 1st division of the 1st class.

RULE.—A nominal fee of one anna will be charged for the registration of grants of land made by Government to individuals as a reward for services rendered.

No. 1411.

Surgeon S. C. Amesbury is appointed to officiate as Civil Surgeon of Fyzabad in Oude during the absence of Assistant Surgeon J. Cameron, M. D., or until further orders.

No. 1413.

The Governor General in Council is pleased to re-attach to the North-Western Provinces, the Punjab, and Oude, Mr. H. D. Willock, of the Civil Service, who returned from furlough on the 12th instant.

Judicial.

The 13th March 1868.

No. 472 A.

The Hon'ble F. A. B. Glover, C. S., reported, on the 12th instant, his return to the Presidency from the leave of absence granted to him in Notification No. 1005, dated the 6th December last.

No. 481.

The Governor General in Council is pleased to grant to the Hon'ble W. S. Seton-Karr, a Judge of the High Court of Judicature at Fort William in Bengal, privilege leave for one month, with effect from the 14th instant.

The 14th March, 1868.

No. 484.

Under the provisions of the Act of Parliament 24 and 25 Vic., Cap. 104, Section 7, the Governor General in Council has been pleased to appoint the Hon'ble Frederick Augusta Barnard Glover, of the Bengal Civil Service, to officiate as Judge of the High Court of Judicature at Fort William in Bengal from the 14th instant.

The 20th March 1868.

No. 506.

The under-mentioned Officers who have been placed in charge of District Jails in Oude are invested with the powers of a Magistrate described in Section 22 of Act XXV of 1861, to be exercised within the precincts of the Jails under their charge:—

Dr. W. Duncan.
„ J. P. Cromarty.
„ G. D. McReddie.
„ C. Cammeron.
„ H. Millar.
Mr. J. Grose, F. R. C. S.
„ R. D. Logg, M. R. C. S.

Revenue.

The 18th March 1868.

No. 315.

Lieutenant A. F. Cumberlege, R. A., 2nd Division, Oude Revenue Survey, is permanently appointed to the Revenue Survey as Assistant Surveyor of the 2nd Grade, with effect from the 29th ultimo.

The 20th March 1868.

No. 326.

APPOINTMENT.—Mr. Francis Bingham Clerk to be Probationary Assistant Superintendent in the Mysôre Revenue Survey, with effect from the date on which he assumed charge of his duties.

No. 328.

The Governor General in Council is pleased to sanction the following promotions in the Topographical Branch of the Survey Department, with effect from 1st January 1868:—

Senior Department.

Captain H. H. Godwin Austen, 3rd Grade Surveyor, to be 2nd Grade Surveyor.

Subordinate Department.

Mr. C. H. T. Neale, 3rd Grade Civil Assistant, to be 2nd Grade Civil Assistant.

Mr. J. F. Baness, 3rd Grade Civil Assistant, to be 2nd Grade Civil Assistant.

Mr. A. Chamarett, 3rd Grade Civil Assistant, to be 2nd Grade Civil Assistant.

Mr. G. A. McGill, 4th Grade Civil Assistant, to be 3rd Grade Civil Assistant.

Mr. D. Atkinson, 4th Grade Civil Assistant, to be 3rd Grade Civil Assistant.

No. 330.

The services of Assistant Apothecary J. Robertson are replaced at the disposal of the Military Department.

Legislative.

The 19th March 1868.

No. 135.

The Governor General in Council is pleased, under Section 21 of Act XV of 1867, to extend the provisions of that Act to the town of Moorwarrah, in the District of Jubbulpore, in the Central Provinces.

Ecclesiastical.

The 17th March 1868.

No. 142.

The Governor General in Council has been pleased to appoint the Reverend J. R. Ward, a Junior Chaplain of the Bengal Establishment, to be Chaplain of Thayet Myo in British Burmah.

No. 146.

The Reverend Frederick Orton, B. A., appointed by the Secretary of State for India a Junior Chaplain on the Bengal Establishment, reported his arrival on the 28th ultimo per Steam Ship *Surat*.

Mr. Orton's services are placed at the disposal of the Government of Bengal.

No. 150.

The Governor General in Council is pleased to permit the Reverend C. D. Hamilton, B. A., a Senior Chaplain on the Bengal Ecclesiastical Establishment, to retire from the service from the 21st instant on the pension to which he may be entitled.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Judicial.

Fort William, the 18th March 1868.

No. 88.

In modification of General Order No. 203, it is hereby notified that under the orders of the Governor General in Council the Head Quarters of the Political Assistant for Bundlekund have been transferred from Myhere to Sutna.

General.

The 17th March 1868.

No. 501.

APPOINTMENT.—Rae Sook Lall Sing, Deputy Collector in the Settlement Department, Central Provinces, to be an Extra Assistant Commissioner, 3rd Class, in those Provinces.

No. 503.

LEAVE.—Mr. J. R. Kindersley, of the Madras Civil Service, to officiate as Judicial Commissioner of Mysore, during the absence of Mr. C. B. Saunders, C. B., on privilege leave.

No. 505.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Mr. R. H. Davies, Financial Commissioner, to be Chief Commissioner, and Lieutenant Colonel L. Barrow, C.B., Commissioner of Lucknow, to be Financial Commissioner of Oudh.

These appointments will have effect from the 9th instant.

The 18th March 1868.

No. 508.

LEAVE.—Lieutenant Colonel E. M. Ryan, Deputy Commissioner, 2nd Grade, Burmah, to officiate as Commissioner of the Tenasserim Division, with effect from the 10th ultimo, during the absence on leave of Colonel D. Brown.

The 19th March 1868.

No. 513.

The following Resolution is published for general information:—

No. 514.

Read again the under-mentioned papers:—

Notification, dated 19th December 1854, No. 5356.

Docket from Officiating Secretary, Public Works Department, North-Western Provinces, dated 27th February 1867, No. 607.

Letter from 1st Assistant Agent, Central India, dated 14th May 1867, No. $\frac{14}{75}$.

From Registrar, High Court, North-Western Provinces, dated 19th June 1867, No. 1294.

From Officiating Registrar, High Court, Calcutta, dated 24th July 1867, No. 2236.

Circular, dated 11th September 1867, No. 1543.

Read also the following replies to the above-mentioned Circular:—

From Resident in Nipal, dated 21st September 1867, No. 16.

From Resident in Hyderabad, dated 9th October 1867, No. 47.

From Political Agent, Munipore, dated 24th October 1867, No. 61.

From Agent, North-East Frontier, dated 30th September 1867, No. 320.

From Agent, Rajpootana, dated 30th September 1867, No. $\frac{1100}{72\,G}$.

From Agent, Central India, dated 10th October 1867, No. $\frac{64}{300}$.

From Officiating Commissioner, Mysore, dated 5th November 1867, No. $\frac{1334}{111}$.

From Secretary to Chief Commissioner, Burmah, dated 2nd November 1867, No. $\frac{6\,M}{204}$.

From Secretary to Chief Commissioner, Central Provinces, dated 6th January 1868, No. $\frac{52}{376}$.

From Secretary to Chief Commissioner, Oudh, dated 10th January 1868, No. 182.

From Secretary to Government of the Punjab, dated 23rd September 1867, No. $\frac{345}{1396}$.

From Secretary to Government, North-Western Provinces, dated 11th January 1868, No. 8.

From Secretary to Government, Bengal, dated 10th January 1868, No. 167.

From Secretary to Government, Fort St. George, dated 4th December 1867, No. 325.

From Secretary to Government, Bombay, dated 8th October 1867, No. 211.

RESOLUTION.—For some time past the Government of India has had under its consideration the manner in which Natives of India, who have adopted the European style, in respect to boots and shoes, should be permitted to appear on official or semi-official occasions, in the presence of the servants of the British Government. The matter is not devoid of importance, as affecting the treatment of the upper classes of Natives by British Officers.

2. After consulting all the principal Officers in the country, civil and political, the Governor General in Council is of opinion that a definite and specific rule on the subject has become necessary.

3. At some of the Presidency Towns and other large stations a practice has grown up whereby Natives wearing boots and shoes of European fashion are permitted to appear on all official and semi-official occasions before the highest functionaries of Government. The practice has for many years been allowed at Government House in Calcutta, and was definitively settled by Notification, No. 5356 of the 19th December 1854, in the Foreign Department. It is now deemed requisite that the same privilege should be allowed throughout the Bengal Presidency; otherwise there would arise grave inconvenience if Natives of position and consequence who had enjoyed this concession at the Capital and before the Viceroy were to be denied it before any British Officers at the stations in the interior of the country. And unless the social practice at the Presidency be prescribed for observance everywhere quoad the servants of Government, and for official or semi-official occasions, individual Officers at a distance might have doubt as to what course to pursue; or individual Native gentlemen might feel uncertain as to what they are or are not entitled to do, and thus embarrassing personal questions might from time to time arise.

4. His Excellency in Council is therefore pleased to rule that all Natives of India wearing boots or shoes of European fashion may appear thus habited before all the servants of Government, in all places within the Bengal Presidency and its Dependencies, on all official or semi-official occasions, including Durbars of all descriptions. In the case of Natives wearing shoes of Indian fashion, the old social practice, whereby such shoes must be taken off within the customary limits, will be maintained by the servants of Government in their official or semi-official capacities.

5. In the High Courts established by Royal Charter, it will, of course, be for the Judges to decide whether any rule on the point is required for those Courts.

6. As already stated this Resolution is only to be applicable to the Bengal Presidency and its Dependencies. But a copy of this Resolution will be sent to the Governments of Madras and Bombay for their information.

No. 517.

LEAVE.—Captain C. J. Pearse, Deputy Superintendent of Cudoor, Mysore, to officiate as Deputy Superintendent of the Toomkoor District during the absence on leave of Major A. J. Bruce.

Telegraph.

The 18th March 1868.

No. 273.

LEAVE.—Mr. W. Evans, Assistant Superintendent, Telegraph Department, is granted two years' leave to Europe on medical certificate.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 19th March 1868.

No. 1572.

The revision of the salaries of Superintendents of Medical Colleges and other Medical Officers, which was published in the notification of this Department No. 3276, dated the 24th December 1867, takes effect from the 13th November 1866, from which date, therefore, the Officers referred to, will be subject to the provisions of the ninth paragraph of the General Order of the Government of India in the Military Department, No. 370, dated the 4th April 1867.

The 20th March 1868.

No. 1625.

Mr. Willoughby Bryan is appointed to officiate in the 5th Class, of the Financial Department.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 16th March 1868.

No. 267 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Assistant Surgeon S. C. Mackenzie, M. D., at present attached to the Medical College Hospital, to officiate as 2nd Assistant Surgeon of the Presidency General Hospital, during the absence, on special duty, of Assistant Surgeon A. Vans Best, M. D., or until further orders.

No. 268 *of* 1868.—The services of Assistant Surgeon J. B. Gaffney are placed temporarily at the disposal of the Government of Bengal.

No. 269 *of* 1868.—Futteh Mohomed, late 1st Class Native Doctor, attached to the Jail at Sironcha, who, in January 1868, was permitted to resign, is re-admitted into the service, and placed at the disposal of the Inspector General of Hospitals, Indian Medical Service, Lower Provinces.

No. 270 *of* 1868.—Lieutenant Colonel A. Hunter, of the Bengal Staff Corps, Paymaster, Allahabad Circle, is allowed leave of absence, from the 16th to the 27th March 1868, to visit the Presidency, preparatory to applying for leave of absence on sick certificate to Europe.

No. 271 *of* 1868.—His Excellency the Governor General in Council is pleased to direct the substitution of the following words for those now used in the Commanding Officer's Certificate granted

to Candidates for the Staff Corps, a form of which was published in Government General Order No. 531, dated 27th June 1864, *viz.*:—

For	*Substitute*
"Lieutenant ——— has passed the Examination in the Native languages which qualifies for Staff employment."	Lieutenant ——— has passed an Examination in the Native languages by the Higher (or Lower as the case may be) Standard.

Order Books to be corrected accordingly.

The 17th March 1868.

No. 272 *of* 1868.—With reference to Government General Order No. 242 of the 6th instant, the services of Captain E. S. Fox, of the Bengal Staff Corps, are placed temporarily at the disposal of the Government of Bombay, instead of those of Captain L. E. Evans, who is unable on account of ill health to proceed and join the Land Transport Corps attached to the Abyssinian Expeditionary Force.

No. 273 *of* 1868.—Sub-Conductor T. Nolan, Head Clerk and Accountant, Kurnaul Home Stud, is allowed leave of absence for one month, from the 7th instant, or from such date as he may avail himself of it, to visit the Presidency, preparatory to applying for sick leave to Europe.

No. 274 *of* 1868.—The following Extracts from the *London Gazettes* of the 4th, 7th, and 14th February 1868, pages 536, 537, 599, and 722, are published for general information:—

London Gazette of the 4th February 1868, *page* 536.

WAR OFFICE, PALL MALL,
4th February 1868.

Brevet.

The Commission as Colonel of Lieutenant Colonel and Brevet Colonel William Olpherts, C. B., Royal (late Bengal) Artillery, to be antedated to 26th February 1864.

London Gazette of the 4th February 1868, *page* 536.

INDIA OFFICE, *3rd Feb.* 1868.

"Her Majesty has been pleased to approve of "the under-mentioned admissions to the Staff "Corps":—

BENGAL.

ADMISSIONS.

To be Lieutenant Colonel.

Major (Brevet Lieutenant Colonel) Henry Dinning, late 71st Native Infantry, dated 12th September 1866.

London Gazette of the 4th February 1868, *page* 537.

To be Lieutenants.

Lieutenant Richard Percival Davis, late 16th Native Infantry, dated 24th July 1858.

Lieutenant John Salisbury Tait, Infantry, dated 26th January 1861.

Lieutenant Benjamin Parnell Bromehead, 38th Regiment, dated 7th March 1863.

Ensign Legh Richmond Battye, 35th Regiment dated 24th April 1866.

Ensign Basil Henry Stephens Gower, 80th Regiment, dated 27th April 1866.

Ensign Frederick William Nicolay, 107th Regiment, dated 14th July 1866.

London Gazette of the 7th February 1868, *page* 599.

WAR OFFICE, PALL MALL,
7th February 1868.

Brevet.

Lieutenant Robert Kelly, Bengal Veteran Establishment, Assistant Commissary in the Commissariat Department, to have the honorary rank of Captain, dated 8th February 1868.

London Gazette of the 14th February 1868, *page* 722.

WAR OFFICE, PALL MALL,
14th February 1868.

Brevet.

The Commission as Colonel of Captain and Brevet Colonel Robert Cadell, Royal (late Madras) Artillery, to be antedated to the 11th February 1867.

The under-mentioned promotions to take place in Her Majesty's Indian Military Forces, consequent on the death of Lieutenant General William Henry Marshall, Bengal Infantry, on the 29th January 1868:—

Major General Charles Hamilton, C. B., Bengal Infantry, to be Lieutenant General, dated 30th January 1868.

Colonel Edward Lechmere Russell, Bombay Infantry, to be Major General, dated 30th January 1868.

"The under-mentioned Officers who have retired "upon full pay to have a step of honorary rank as "follows":—

Lieutenant Colonel Edward James Simpson, Bengal Infantry, to be Colonel, dated 15th February 1868.

* * * * *

No. 275 *of* 1868.—The following promotions are made, subject to Her Majesty's approval:—

CORPS.	RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
Cadre of the late 22nd N. I.	Lieutenant (Capt. in Staff Corps) John Bartleman.	Captain...	7th March 1868.	Captain (Major in Staff Corps) J. A. H. Moore, retired.
Cadre of the late 60th N. I.	Lieutenant Thomas Pearson.	Ditto ...	12th March 1868.	Captain A. U. F. Ruxton, (Staff Corps), killed in action.

No. 276 *of* 1868.—Supernumerary Surgeon S. C. Amesbury, of the Medical Department, is brought on the Establishment of Surgeons, to fill an existing vacancy.

The 18th March 1868.

No. 277 *of* 1868.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate:—

Captain Alexander Shepherd, of the late 5th European Light Cavalry.
Surgeon Henry Joseph Herschel Griesbach, M. D., of the Madras Medical Establishment. } For 20 months, under the new Regulations.

No. 278 *of* 1868.—The under-mentioned Officer of the Bengal Staff Corps, having completed twenty years' service, is promoted to the rank of Major from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain (Brevet Major) Albert Henry Bamfield. } 20th March 1868.

No. 279 *of* 1868.—The under-mentioned Officers have reported their return from England:—

	Date of arrival at Fort William.
Lieutenant Colonel J. Dawson, of the Bengal Staff Corps, Executive Engineer, Department of Public Works, Bengal.	12th March 1868.
Surgeon Major C. R. Francis, M. D., of the Medical Department, Examiner of Medical Accounts.	
Captain F. J. Craigie, of the Bengal Staff Corps.	15th March 1868.

No. 280 *of* 1868.—Captain F. J. Craigie, of the Bengal Staff Corps, is allowed an extension of leave to the 15th March 1868, the date on which he reported his return to Bengal from sick leave to Europe.

No. 281 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Quarter Master General's Department.

Major M. Hunter, of the Bengal Staff Corps, Officiating Assistant Quarter Master General, to be an Assistant Quarter Master General on the Establishment, vice Major F. B. Norman, whose term of Staff service will expire on the 22nd April 1868.

No. 282 *of* 1868.—The under-mentioned Warrant Officers having been declared by a Medical Committee to be unfit for further active service, are transferred to the Pension Establishment, with permission to reside and draw their stipends in India:—

Deputy Commissary (Honorary Captain) William Harris, of the Ordnance Commissariat Department.
Assistant Commissary (Honorary Lieutenant) Thomas Newbold, of the Ordnance Commissariat Department.
Conductor James Hand, of the Ordnance Commissariat Department.

The 19th March 1868.

No. 283 *of* 1868.—His Excellency the Governor General in Council is pleased to notify that the provisions of the Government General Order No. 69, dated 22nd January 1868, laying down a revised scale of pay for the Warrant Officers of the Indian Army, are applicable to those of the Hyderabad Contingent.

2. No reduction of aggregate salary now drawn is, however, to be effected under this order in the case of any Warrant Officer at present attached to the Contingent.

No. 284 *of* 1868.—Hospital Steward William Bonner, of the Subordinate Medical Department, having been declared by a Medical Committee to be unfit for further active service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

No. 285 *of* 1868.—The Government of India having decided that three of the five existing Heavy Batteries in the Bengal Presidency may be broken up, and considering that those at Lucknow, Meerut, and Meean Meer can best be dispensed with, the Right Hon'ble the Governor General in Council is pleased to direct that the Heavy Batteries at those Stations shall be broken up as soon after receipt of this order as may be practicable, the guns, ammunition, and stores deposited in the Arsenals or Magazines which may be indicated by the Deputy Inspector General of Ordnance, and the Elephants and Bullocks made over to the Commissariat Department.

2. The Native Establishments of Artificers, Lascars, &c., will be transferred to any Batteries, Regiments, or Magazines, &c., in which they can be suitably employed, under the instructions of His Excellency the Commander-in-Chief, who is requested to issue such further orders as he may consider necessary in furtherance of the measure.

No. 286 *of* 1868.—Colonel L. Barrow, C. B., of the Madras Staff Corps, is permitted, at his own request, to resign his appointment of Commandant in the Oude Volunteer Rifle Corps.

His Excellency the Governor General in Council is pleased to notify the following appointment in the Oude Volunteer Rifle Corps:—

To be Commandant.

Major T. H. Chamberlain, Bengal Staff Corps.

No. 287 *of* 1868.—The under-mentioned Officer has been permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Edmund Richard Cox, of the General List, Infantry. } For 20 months, under the new Regulations, with effect from the 20th February 1868, the date of his departure on the Ship *Clyde*.

The 20th March 1868.

No. 288 *of* 1868.—The following order issued by the Resident at Hyderabad is confirmed:—

No. 32 *of the 11th March* 1868.—Granting leave of absence on private affairs to Bombay to Lieutenant P. F. M. Baddeley, attached to No. 1 Light Field Horse Battery, Hyderabad Contingent, from 20th March to the 20th May 1868, to study the Hindoostanee language.

No. 289 *of* 1868.—The under-mentioned Officer has reported his return from England :—

	Date of arrival at Bombay.
Lieutenant Colonel (Brevet Colonel) D. G. Robinson, of the Royal Engineers, Director General of Telegraphs in India.	11th Feb. 1868.

No. 290 *of* 1868.—The following order issued by the Government of Bombay is confirmed :—

No. 141 *of the* 28*th February* 1868.—Granting leave of absence to Europe on medical certificate to Major John Woodcock, of the Madras Staff Corps, Commandant, 5th Infantry, Hyderabad Contingent.	For 20 months, with effect from the 29th ultimo, the date of his departure from Bombay on the S. S. "Sumatra."

No. 291 *of* 1868.—The leave of absence to visit Bombay preparatory to applying for sick leave to Europe granted to Major H. P. Williams, Pay Master, Lahore Circle, in Government General Order No. 207 of the 27th February 1868, is to be held to have effect from such date as he may avail himself of it on his being relieved, instead of from the date previously notified.

No. 292 *of* 1868.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence on sick certificate :—

Lieutenant Colonel John Nisbart of the Bengal Staff Corps, Commandant, 37th (the Meerut), Regiment Native Infantry.	For 20 months.

No. 293 *of* 1868.—The following promotions are made, subject to Her Majesty's approval :—

BREVET.

Rank, Names, and Corps.	To what Rank promoted.	From what date.	In succession to.
Major Henry Parlett Bishop, Royal (Bengal) Artillery.	Lt. Col.	30th Jan. 1868.	Lt. General W. H. Marshall, Bengal Infantry, deceased.
Captain (Local Major) William Frederick Cox, Royal (Bengal) Artillery.	Major...		

No. 294 *of* 1868.—Mr. G. Fitzgerald appointed to the Financial Department by Notification No. 1107, dated 19th ultimo, is retained temporarily in the Military Department on special duty.

No. 295 *of* 1868.—Under the authority of the Right Hon'ble the Secretary of State for India, concurred in by His Royal Highness the Field Marshal Commanding-in-Chief and the Secretary of State for War, His Excellency the Governor General in Council is pleased to notify that Officers of the New Line Regiments, &c., late of the Indian Army, who may wish to retire from the service and may not be entitled under the regulations to either full or half pay, will, subject to the approval of the Secretary of State in Council, receive on retirement such sums as Officers of the same rank retiring from a Purchase Corps would be entitled to under Clause 84 of Part I of the Royal Warrant of the 3rd February 1866, or under whatever corresponding rules may be in force in Her Majesty's British Service at the time.

No. 296 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment :—

HYDERABAD CONTINGENT.

5th Infantry.

Major R. K. Macquoid, Brigade Major, Hyderabad Contingent, to officiate as Commandant, during the absence on sick leave to Europe of Major Woodcock, or until further orders.

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 16*th March* 1868.

No. 74.

The under-mentioned 1st Grade Accountants are transferred as follows :—

Mr. J. W. Fordham from Central India to the North-Western Provinces.

Mr. G. P. Pigott from the North-Western Provinces to Central India.

The 17*th March* 1868.

No. 75.

Mr. W. C. Rennie, Assistant Engineer, 2nd Grade, Hyderabad, officiated as Executive Engineer of the West Berar Division from 22nd November 1867 to 7th February 1868.

Mr. A. Izat, Assistant Engineer, 1st Grade, Hyderabad, has been appointed to officiate as Executive Engineer of the West Berar Division from the 8th February 1868 until further orders.

The 18*th March* 1868.

No. 76.

Lieutenant E. Swetenham, Executive Engineer, 3rd Grade, Central India, has been transferred from the Jhansie to the Nowgong Division of Public Works.

No. 77.

Mr. H. Irwin is appointed to the Public Works Department as an Assistant Engineer of the 1st Grade, and posted to the Central Provinces.

The 20*th March* 1868.

No. 78.

Mr. J. H. McRae, Executive Engineer, 4th Grade, is transferred from the Central Provinces to Rajpootana.

No. 79.

Sub-Conductor J. Brown, Supervisor, 1st Grade, Mysore, is allowed three months' leave of absence on medical certificate.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

PAPER CURRENCY DEPARTMENT.

NOTIFICATIONS.

Nagpore, the 10*th March* 1868.

NEW ISSUE OF CURRENCY NOTES.

In continuation of the Notification, dated the 1st August 1867, published in the *Central Provinces' Gazette*, the public are informed that the New Pattern Currency Notes of the Nagpore Circle for Rupees Ten, Twenty, Fifty and Hundred will now be issued from the Exchange Department of the Currency Office, Nagpore. The distinguishing marks of the New Pattern Notes are as follows :—

The value of the Note is printed in letters at the upper part, and in figures at both sides of the Note in the Persian, Mahajonic, Nagri, and Bengali characters. The value is also printed in green across the Note. The number of the Note is printed in black ink on a green medallion.

G. W. CLINE, LL. D.,
Asst. Commr. of Paper Currency.

Calcutta, the 14*th March* 1868.

The following amounts in Circle Notes are available at this Office :—

Allahabad...	... Rs.	21,98,320
Lahore ...	... „	11,70,900
Nagpore ...	... „	180

L. BERKELEY,
Asst. Commr. of Paper Currency.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 14*th March* 1868.

No. 10.

The following promotions are made, with effect from the dates enumerated :—

Sub-Assistant of the 2nd Grade, to be Sub-Assistant of the 1st Grade.

Mr. B. H. Billon, 5th Division, Lower Provinces, from 1st January 1868.

Sub-Assistants of the 3rd Grade, to be Sub-Assistants of the 2nd Grade.

Mr. W. H. Reynolds, North-Western Frontier, from 1st January 1868.
Mr. H. Walsh, 5th Division, Lower Provinces, from 1st January 1868.
Mr. A. J. Gibson, North-Western Frontier, from 1st January 1868.
Mr. J. Mills, 2nd Division, Oudh, from 1st January 1868.
Mr. W. Street, 2nd Division, Oudh, from 1st January 1868.
Mr. L. G. Hill, 6th Division, Lower Provinces, from 1st January 1868.
Mr. A. M. Lawson, 3rd Division, Central Provinces, from 1st January 1868.

Sub-Assistants of the 4th Grade, to be Sub-Assistants of the 3rd Grade.

Mr. L. J. S. Evans, 2nd Division, Central Provinces, from 12th November 1867.
Mr. C. F. W. Seyers, 3rd Division, Central Provinces, from 1st December 1867.
Mr. R. R. Smart, Junior, 1st Division, Lower Provinces, from 1st January 1868.
Mr. E. Lincoln, 2nd Division, Lower Provinces, from 15th February 1868.
Mr. J. Connor, Sindh, from 15th February 1868.
Mr. T. Dunne, Sindh, from 15th February 1868.

J. E. GASTRELL, *Colonel,*
Depy. Survr. Genl.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The 12*th March* 1868.

Candidates who passed the First Examination in Arts before 1866, are allowed the option of taking up Bengali or Urdu as their second language at the B. A. Examination of 1869.

The Bengali and Urdu Selections for the B. A. Examination of 1868 have been adopted for the Examination of 1869.

The Entrance and First Arts Examinations of 1868 will commence on Monday, the 30th November, and applications from candidates for admission to these Examinations must be lodged with the Registrar on or before the 31st October.

J. SUTCLIFFE, M. A.,
Registrar.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 10*th March* 1868.

No. 292.

Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Sunday, the 22nd instant, at 6 P. M.

The 11th March 1868.

No. 297.

Mails for Ceylon, the Straits, and China will be closed in this Office at 6 P. M. on Saturday, the 21st instant.

Books and Pattern Packets can be sent by this opportunity.

RATES OF POSTAGE.

Letters.	*Newspapers.*	*Book & Patterns.*
Under ½ oz. Rs. 0 4 0	Under 4 oz. Rs. 0 1 8	Rs. 0 2 0
„ 1 „ „ 0 8 0	„ 8 „ „ 0 3 4	„ 0 4 0

The 17th March 1868.

No. 302.

The Overland Mail of the 9th March 1868 arrived at Bombay in time for the Overland Steamer.

No. 303.

Mails for Straits and Hong Kong, for transmission per Steamer *Lightning*, will be closed at this Office on Saturday, the 21st instant, at 6 P. M.

The 18th March 1868.

No. 305.

1*st*.—The next Overland Mail *viâ* Bombay will close on Monday, the 23rd March 1868.

2*nd*.—Book Post and Pattern Packets must be posted one day earlier.

3*rd*.—There will be no Express.

N. B.—The letter boxes will close at 6 P. M. precisely, after which hour letters will be received on payment of a late letter fee of eight annas per cover up to 7 P. M., at which hour the Office will finally close.

The 19th March 1868.

No. 307.

The Overland Mail per Steamer *Nubia* will be closed on Monday, the 30th March, at 6 P. M.

Letters for Madras and Ceylon only can be sent by this opportunity.

	Weight.	*Viâ Marseilles.*	*Viâ Southampton.*
Postage.	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0

W. H. McGOWAN,
Post Master of Calcutta.

Under instructions this day received from Her Majesty's Post Master General, it is hereby notified for the information of the Public, that the single rate of Postage on Letters sent between the United Kingdom and India viâ Southampton has been raised from 4 Annas to 6 Annas, the rate on those forwarded viâ Marseilles by British Packet, or by French Packet, being in like manner raised from 6 Annas 8 Pie to 8 Annas 8 Pie.

Unpaid Letters, whether forwarded viâ Southampton, viâ Marseilles or by French Packet, will be liable, in addition to the foregoing rates, to a fine of 6 Annas, [illegible] insufficiently paid Letters will be liable to the deficient Postage, and a like fine of 6 Annas.

All Letters forwarded from India through the United Kingdom to Foreign Countries or British Colonies will in like manner be subject to an additional charge of 2 Annas per ½ oz. over and above the rates which have heretofore been chargeable in India.

It has also been decided to alter the scale of progression for charging Letters above the weight of ½ oz. and to adopt a scale of charge rising by half ounces.

The above changes have been ordered with effect from the 1st April, Letters posted in India on or after that date being subject to the new rates.

The following Table shows the rates chargeable in India, under the above-mentioned provisions, on Letters addressed to the United Kingdom :—

Letters addressed to the United Kingdom.

	Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 oz. and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.	For every additional ½ oz.
By British Packet.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Southampton	0 6 0	0 12 0	1 2 0	1 8 0	0 6 0
Viâ Marseilles	0 8 8	1 1 4	1 10 0	2 2 8	0 8 8
By French Packet.	Same as viâ Marseilles by British Packet.				

CAMP MADRAS,
2nd March 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

NOTES.—The change in rates does not, as will be observed, affect Newspapers, Books or Patterns, and it applies only to Letters sent to or through the United Kingdom. The charges for instance on Letters sent to Foreign Europe *Viâ France* or *Viâ Trieste* or through the British, French, or Austrian Post Offices at Alexandria, or to Malta or Gibraltar or British Colonies in Asia, are not affected by the present alteration.

Adverting to the lateness of the receipt of intimation of the changes notified above with effect from the 1st April, it has been suggested to the London Post Office, that no fine should be levied on Letters prepaid at the old rates previous to that date.

The Public are hereby informed that, under a new Postal Convention concluded by Her Majesty's Post Master General with the United States of America, the Postage chargeable on Letters sent from England to the United States has been reduced, provision being also made for the transmission of Book and Pattern Packets.

2. Under the new arrangement, the consolidated rates of Postage (including the increased rates recently ordered between India and the United Kingdom) chargeable on Letters, Newspapers, and Book and Pattern Packets, addressed to the United States of America will be as follows, viz. :—

Letters.

	Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 oz. and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.	For every additional ½ oz.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Marseilles	0 12 0	1 8 0	2 4 0	3 0 0	0 12 0
Viâ Southampton	0 9 4	1 2 8	1 12 0	2 5 4	0 9 4

Newspapers.

For each Paper not exceeding 4 oz.

	Rs. A. P.
Viâ Marseilles	... 0 3 4
Viâ Southampton	... 0 2 8

Book and Pattern Packets.

	Not exceeding 4 ozs.	Exceeding 4 ozs. and not exceeding 8 ozs.	Exceeding 8 ozs. and not exceeding 12 ozs.	Every additional 4 ozs.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Marseilles	0 6 0	0 12 0	1 2 0	0 6 0
Viâ Southampton	0 4 8	0 9 4	0 12 0	0 4 8

The conditions in respect to the mode of packing maximum weight, &c., of Book and Pattern Packets addressed to the United States of America, will be the same as those relating to Packets addressed to Great Britain.

CAMP MADRAS,
3rd March 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

Under instructions from Her Majesty's Post Master General, the following rates of Postage will be chargeable in India, on Correspondence addressed to Europe "via Trieste" or sent through the Austrian Post Office at Alexandria, to places* in Turkey where there are Austrian Post Offices.

The full prepayment of these rates is in all cases compulsory, and they do not carry the covers to destination, being in fact only the Indian and British Packet rates. The Austrian rates cannot be prepaid in India.

Letters.

Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 4 8	0 9 4	0 14 0	1 2 8

And so on, adding 4 Annas and 8 Pie for every additional ½ oz. or fraction thereof.

Newspapers.

Not exceeding 4 ozs. 1 Anna 4 Pie each.

Book and Pattern Packets.

Not exceeding 4 ozs.	Exceeding 4 ozs. and not exceeding 8 ozs.	Exceeding 8 ozs. and not exceeding 1 lb.	Exceeding 1 lb. and not exceeding 1½ lbs.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 2 8	0 5 4	0 10 8	1 0 0

And so on, adding 5 Annas 4 Pie for every additional ½ lb.

CAMP MADRAS, *3rd March* 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

* NOTE.—In the following list of Austrian Post Offices in Turkey, those places have been omitted where there are French Post Offices, as Correspondence directed to them is ordinarily sent through the French Post Office at Alexandria.

Adrianople
Antivari
Bakau
Berlad
Botuschany
Bourgas
Bucharest
Caifa
Candia
Canea
Cavalla
Chio
Durazzo
Fookshan
Giurgevo
Janina
Jassy
Jerusalem
Kustendjie
Lagos
Larnaka
Phillippopel
Pintra
Plojeshte
Prevesa
Retimo
Roman
Rutshuk
Seres
Sofia
Tchernavoda
Venedos
Valona
Vola.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION.		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
March 9th, 1868	Holiday.	.....	.....	.....	.....
„ 10th, „	30,837	.....	30,837	1,02,913	30,61,717
„ 11th, „	20,000	.....	50,837	1,02,917	30,61,717
„ 12th, „	59,998	.....	1,10,835	1,02,886	30,61,717
„ 13th, „	.....	.....	1,10,835	1,02,851	30,61,717
„ 14th, „	26,951	.....	1,37,785	1,02,839	30,61,717

CALCUTTA MINT, *The 16th March* 1868.

H. HYDE, *Lieut. Colonel, Mint Master.*

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Second half of the following Currency Note:—

No. A/34 37257 for Rs. 20.

G. H. HOLLEY.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/31 56862 for Rs. 10.

J. FRANCIS.

In transit by Post from Roy Bareilly to Lucknow the following Allahabad Circle Currency Notes—intimation of loss given to the Currency Office:—

No. 37381 for Rs. 10.
„ 74817 „ 20.

RUSHEEDOODDEEN.

In transit from Tandah to Sahebgunge, Kheree, first halves of the Allahabad Circle Currency Notes:—

No. A/35 63093 for Rs. 50.
„ A/36 90233 „ 100.

F. CARNEGY.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/18 08163 for Rs. 10.

KALLEE CHURN.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/32 55764 for Rs. 50.

A. WILSON & Co.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/10 07361 for Rs. 20.

RAMESSUR GHOSE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/36 03949 for Rs. 50.

T. E. OWEN.

Right halves of the following Currency Notes:—

No. A/41 50185 for Rs. 10.
„ A/7 99186 „ 10.
„ A/6 12339 „ 10.
„ A/21 98601 „ 10.
„ A/31 28852 „ 10.

ESSEN CHUNDER BANERJEE.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/11 84785 for Rs. 50.
„ A/35 16745 „ 50.
„ A/10 07361 „ 20.

RUJONEY COOMAR SETT.

The following Allahabad Circle Currency Note:—

No. A/36 90059 for Rs. 100.

RAM SUHAI.

In transit by Post from Jullundur to Kalka the following Currency Note:—

No. 22561 for Rs. 100.

BAHAREE LALL.

Lost or Stolen.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

Left half No. A/40 49522 for Rs. 50.
Right half „ A/40 49530 „ 50.

C. J. WINDLE.

Left half of the following Currency Note—intimation of loss given to the Currency Office:—

No. A/33 32844 for Rs. 50.

SREEHURY PAUL.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. A/19 80940 for Rs. 10.
„ A/21 83105 „ 10.

N. J. STEWART.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/40 62071 for Rs. 500.

MOHOBER RUHMAN.

Mutilated.

The following Currency Note—intimation of mutilation given to the Currency Office, Calcutta:—

No. A/9 76030 for Rs. 20.

RUJONEY COOMAR SETT.

PROMISSORY NOTES.

Lost or Stolen.

A Government Promissory Note, No. 005281, for Rs. 600, of 4 per cent. Loan, dated 30th June 1854, the payment of which has been stopped in the Bank.

BINDOOBASSEENEE DABEA.

ADVERTISEMENTS.

BANK OF BENGAL.

Notice

Is hereby given that, in conformity with Section XVII of the Charter (Act IV of 1862), a Meeting of the Proprietors of the Bank of Bengal will be held at the Bank on 25th instant, at 10 o'clock A. M., to elect a Director in the room of the Hon'ble Stewart Gladstone, who resigns his seat in the direction.

By order of the Directors,

GEO. DICKSON,
Secy. and Treasurer.

CALCUTTA, *The 17th March* 1868.

Notice to all Treasury Officers.

Whereas the Government Treasury Business is managed by a Branch of the Bank of Bengal, it is requested that all advices of Remittance Transfer Receipts be addressed to the Agent Bank of Bengal at Dehlie and not to the Treasury Officer.

C. W. LENNOX,
Treasury Officer.

DEHLIE TREASURY, *The 12th March* 1868.

Notice.

From and after 1st February, 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain*,
Exe. Engr., Fyzabad Division.

Notice.

All Persons indebted to, or having claims against the estate of the late Charles James Haley Richardes, Esq., of the Bengal Civil Service, who died at Nynee Tal on the 25th September 1867, are requested to communicate at once with the undersigned, who has obtained Letters of Administration under Section 225, Act X of 1865, from the High Court of Judicature.

W. J. RIVETT-CARNAC.

FUTTEHPORE, N. W. P.,
March 10th, 1868.

Calcutta and South-Eastern Railway Company, "Limited."

Notice

Is hereby given that, at a Meeting of the Proprietors held in London on the 28th January 1868, the following Resolution was passed:—

"The correspondence between the Secretary of State for India and the Directors regarding the mode of dealing with the future deficiency in the Revenue of the Company to meet the future Working Expenses of the Railway, printed with the Circular issued to the Proprietors, and also a letter from Mr. Borradaile to Mr. Juland Danvers, dated the 18th day of January instant, and a letter from Mr. Merivale to Mr. Ashworth, dated the 23rd day of January instant, having been read, it is hereby resolved—

"That the Directors be and they are hereby authorised to enter into a contract with the Secretary of State for India for surrendering and relinquishing the Railway and Works, and handing over the same, with the Engines, Plant, and Stock, belonging thereto, to the Government of India, upon such terms as shall enable the Company, on winding up, to repay to the Shareholders the whole of the paid-up capital on their Shares and Stock, with interest at five per cent. per annum on such Capital, until the same can be so repaid, without any deduction for Debts, Liabilities, or Expenses incurred, or to be incurred, with reference to the Railway, or to the carrying on of the Company till the same be wound up, or the winding up thereof, and the repayment to the Proprietors; and that pursuant thereto, the undersigned will, on and after the 1st April next, on delivering up their Share or Stock Certificates, repay to the Indian Share and Stockholders at the Company's Office, No. 1, Sealdah, the amount in full of their several Holdings, with interest at the rate of five per cent. per annum, calculated up to the 31st day of the current month."

ARTHUR SHANKS,
Acting Agent and Manager.

Notice.

In the matter of Indian Companies' Act X of 1866, and Upper India Commercial Association, Limited, on the petition of the Liquidators—

"Order passed for payment of second Dividend of 10 per cent. on all registered claims against the Company."

(Sd.) E. P. GURDON,
Offg. Dy. Commr., Simla.

SIMLA;
DY. COMMR.'S COURT,
The 13th March 1868.

Notice is hereby given that the above Dividend is payable at the Liquidators' Office, Simla.

FRED. PETERSON,
S. PITTIS,
Liquidators. U. I. C. A., Limited.

SIMLA,
The 13th March 1868.

Administrator General's Office.

Notice.

List of Estates which have come under charge of the Officiating Administrator General during the month of February 1868.

Barton, John, late of Calcutta, a member of the late firm of Messrs. Watson, Borradaile and Co.
Birkmyre, James, late of the Bengal Civil Service, and Assistant Commissioner of Cachar.
Caulfield, Mrs. E. A., late widow of Major Gordon Caulfield, of the Bengal Army.
Cheek, Mrs. Catherine, late of No. 8, Princes' Buildings, in the Parish of Clifton, in the City of Bristol in England, widow of Dr. George Nicholas Cheek.
Cowsell, Thomas, late Proprietor of the Columbian Press at Nagpore.
Coxe, Alfred, late a Sub-Contractor in the Great Indian Peninsular Railway.
Dublin, Charles, late an Assistant in the Government Secretariat Office, N. W. Provinces.
Edwards, W. H., late in the employ of Messrs. Brassey, Wythes and Perry, Contractors of the East Indian Railway Chord Line.
Fuller, Abraham Richard, late a Major in the Royal Bengal Artillery.
Gibson, Samuel, late a Sub-Conductor in the Army Commissariat Department.
Goode, Charles Bowlesworth, late a Contractor in H. M.'s East Indian Service.
Huddlestone, Thomas Creswick, late of the Bengal Civil Service, and Assistant Commissioner of Peshawur.
Logman, Mrs. Mary, late of the Town of Calcutta, a widow.
Lumley, George, late a Native Christian of Allahabad.
McLaughlin, George, late Proprietor of the firm of Mesdames Lines and Co., Milliners, carrying on business at Simla, and other places in Punjab, and N. W. Provinces.
Morris, Henry Herbert, late of the Bengal Civil Service.
Sparke, John Guyse, late a Major in the Bengal Staff Corps.
Weedon, Charles, late a Gunner in the Royal Artillery, and an Overseer in the Department of Public Works.
Wilson, Thomas Nisbett, late of the Bengal Civil Service, and Assistant Commissioner of Pertabgurh, in Oudh.

N.B.—All persons having claims upon, being indebted to or holding property belonging to the above-mentioned Estates, are requested to place themselves in immediate communication with the undersigned.

(Sd.) C. J. WILKINSON,
Offg. Admr. General.

5, STRAND;
Calcutta, 16th March 1868.

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1868-69.
BY
THE RIGHT HONORABLE W. N. MASSEY.

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1868.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 4, *Hastings Street, Calcutta.*

No. 11 of 1868.

SUPPLEMENT TO
The Gazette of India.

CALCUTTA, SATURDAY, MARCH 21, 1868.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 13th March 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Hon'ble Major General Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble H. Sumner Maine.
The Hon'ble John Strachey.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rája Shioráj Singh, C. S. I.
The Hon'ble H. Crooke.
The Hon'ble Sir R. Temple, K. C. S. I.

The Hon'ble MR. CROOKE and the Hon'ble SIR R. TEMPLE took the oath of allegiance, and the oath that they would faithfully discharge the duties of their office.

COMMISSIONER'S POWERS' (SIND) BILL.

The Hon'ble MR. SHAW STEWART moved that the report of the Select Committee on the Bill to enable the Government of Bombay to delegate to the Commissioner in Sind certain of the powers of a Local Government be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. SHAW STEWART also moved that the Bill be passed.

The Motion was put and agreed to.

MUNICIPAL COMMITTEES' (N. W. P.) BILL.

The Hon'ble MR. BRANDRETH moved that the report of the Select Committee on the Bill to make better provision for the appointment of Municipal Committees in towns in the North-West Provinces, and for other purposes, be taken into consideration. He said that the most serious and important step which the Select Committee took was to cut out of the Bill all the sections which related to borrowing on debentures. They took this step, if MR. BRANDRETH correctly understood what was urged at their meeting, for these reasons. They considered that the Government of India would be virtually responsible for any failure on the part of Municipal Committees to fulfil their engagements, and they thought, therefore, that the Government ought not to be committed to such a responsibility by the acts of any subordinate authority.

The Committee doubted, also, whether the Municipal Committees, without a direct guarantee from the Government of India, would be able to raise money at any moderate rate of interest, and finally, the Committee attached considerable weight to an opinion expressed by the Right Hon'ble Mr. Massey, who was a member of the Committee, that the Government of India would, in all probability, receive in a favourable manner any proposition that might be made to it for an advance of money, to be repaid with moderate interest, for any important local improvement. As his Right Hon'ble friend was not there to confirm the opinion which he understood him to have expressed, he (MR. BRANDRETH) wished to recommend the proposal on his own account to the consideration of the Governor General in Council. He mentioned this proposal also because he thought that all the explanation that could be given was due to the Council, and also to the Lieutenant Governor of the North-Western Provinces, of the grounds on which the Select Committee had omitted altogether from the amended Bill the promise that had been made for raising money for works of public utility, to which the Lieutenant Governor apparently attached so much importance. Large sums of money, as the Council were doubtless well aware, were spent every year on public works out of the general revenues, for which the Government derived no direct return whatever, and from some of which works it might possibly be thought that the indirect advantage had been hardly worth the cost. Now, an important local improvement in a large town could hardly be without its advantage to the public in general; and if the Government, by lending money for such an improvement, was able, not only to confer a benefit on the public at large, but also to secure the repayment of any advances made, with interest, he could not but think that any proposal for borrowing money from the Government under such circumstances would be favourably received. With reference to the question whether this Bill should be made applicable to military cantonments, which was touched on by several Members during the debate which ensued on the introduction of the Bill, it would be seen that the Committee had provided, in the fourth section, that no cantonment should be deemed a town for the purposes of the Act without the previous sanction of the Governor General in Council. The Council was informed during that debate (MR. BRANDRETH thought it was by His Excellency the Commander-in-Chief), that under the orders of the Governor General, a circular had recently been directed to the different Local Governments, enquiring their opinions in regard to military cantonments being made subject to municipal taxation. If the original draft of the Bill had been left unaltered, though no special allusion was made to military cantonments, it was possible that the Lieutenant Governor might have considered himself legally empowered to subject cantonments to municipal taxation: on the other hand, it would not have done to exempt cantonments unconditionally and absolutely from such taxation; because it appeared that the octroi had already been introduced into three cantonments in the North-West Provinces, and it was evident that the octroi system could not be carried out in any satisfactory manner, if those cantonments which immediately adjoined towns subject to octroi were exempted from the tax. The provision, therefore, made by the Committee appeared the best that could be made under the circumstances. When the replies of the Local Governments to the circular to which His Excellency the Commander-in-Chief referred had been received, the Governor General in Council would then be in a position to decide about the treatment of military cantonments.

Another provision of some importance, which had reference more especially to military cantonments in case they were subjected to octroi taxation, appeared in the eleventh section of the Bill, to which it was worth while alluding. It was here provided that the Lieutenant Governor should have power to exempt from the octroi any articles intended for consumption or use by any class of persons or animals. This provision was made in consequence of its having been brought to the notice of the Committee by His Excellency the Commander-in-Chief, that in one cantonment in Upper India, what appeared a most disproportionately large share of the octroi was paid by the Commissariat Department. There seemed no reason why Government should not pay its fair share of the municipal taxation, and the exempting of commissariat supplies from town duties might give rise to much inconvenience and even to fraud; but still, if for any reason town duties pressed unequally on any Government stores, it seemed right that the Government should have the power of exempting them. In another provision of the same section, which was introduced by the Select Committee, he did not entirely concur. The Committee had restricted the taxation for municipal purposes to certain descriptions of taxes which were specified in the section, and no other taxes were to be levied without the consent of the Governor General in Council. They had omitted from this list an assessment of persons according to their circumstances and the property to be protected, which was apparently a sort of rough income tax, and was a tax which was, he believed, at present in force in many places. They had included in the list, and thus specially proposed to the Municipal Committees, a tax on carriage, a tax which, considering the great scarcity of carriage in a great part of Upper India, appeared to be of doubtful propriety. In the Panjáb, he knew the Government had lent considerable sums of money at different times for the construction of carts. The Committee, moreover, had prepared the list without having had before it, as it seemed to him, any sufficient information as to the kind of taxation which had been hitherto resorted to for municipal purposes, and in opposition, apparently, to the opinion of the Lieutenant Governor, who had recorded that it was his wish to leave Municipal Committees free to tax themselves in the way they might consider most appropriate. He was constrained, however, to submit to the decision of the Committee on this point. In all other respects he thought the details of the Bill had been greatly improved by the labours of the Committee; but as the amendments made by the Committee were described in the report which he laid on the table last week, he need not take up the time of the Council by referring in detail to every alteration which had been made.

As, however, some doubts were expressed when this Bill was introduced, as to whether there was any necessity for it, whether the existing Municipal Act was not sufficient, or whether any case had been made out for superseding it by a new enactment, it seemed advisable, before asking the Council to pass the Bill, that he should state more fully than was done in the Statement of Objects and Reasons in what respects the existing Municipal Act was considered to be defective, and for what reasons a new Act was required. An excellent memorandum by the Under Secretary to Government, North-Western Provinces, setting forth the general principles on which it was thought that legislation for municipal government should proceed, had been received since the Bill was introduced, and circulated for the information of the Council. This memorandum, he trusted, had had some effect in removing the doubts that were entertained as to the necessity for further legislation. It might be worth while also reminding the Council that a period of eighteen years had elapsed since the existing Municipal Act in force in the North-Western Provinces (No. XXVI of 1850) was passed, and that a good deal of experience had necessarily been gained during the years that had since intervened. Moreover, the Act of 1850, which was formerly applicable to the whole of India, had remained in force in its entirety in the North-Western Provinces only up to the present time; in every other part of the empire, he believed it had been superseded or amended by subsequent legislation.

Bengal and Madras had their separate Municipal Acts. In Bombay, he understood, though Act XXVI of 1850 had not been entirely superseded, yet it had been supplemented and amended, and its deficiencies supplied, by two or three subsequent enactments. For the Panjáb, a Municipal Act was passed by this Council only last year, and the same Act was made applicable to Oudh and the Central Provinces. This consideration of itself was sufficient, *primâ facie*, to support the claim of the North-Western Provinces to a revision of the existing law by which municipalities in the North-Western Provinces were governed. In regard to the particular points in which the provisions of the existing law appeared to be deficient or to require amendment, in the first place, he would mention that the existing Municipal Act could not be introduced into a town unless it appeared to the Lieutenant-Governor (so the Act was worded) that the inhabitants were desirous of repairing and cleaning their streets, preventing nuisances, and so on; but it seemed to him to be well remarked by Mr. Robertson, in the memorandum to which he had already alluded, that it would be about as wise to withhold the establishment of schools until the mass of the people were clamouring for education, as to decline to introduce municipal government until the mass of the people urgently demanded it. If an efficient municipal administration was really for the good of a town—which, he imagined, no one would question—its introduction ought surely to rest with the Local Government, and should not be made to depend upon the wishes of the mass of the inhabitants, most of whom were probably ignorant persons, quite unable to appreciate beforehand the advantages they would derive from it. Again, it was considered that some alteration in the constitution of the Committees was absolutely necessary. By the existing Act, only the Magistrate of the District, and such number of the inhabitants of a town as the Lieutenant Governor considered necessary, could be appointed Municipal Commissioners by the Lieutenant Governor; the appointment by election of any of the Commissioners was not recognized at all: but though the election of Municipal Commissioners was not recognized in the Act, it appeared from Mr. Robertson's memorandum that a system of election had been established in some towns. In one place under the Government of the Panjáb, he remembered, to which Act XXVI of 1850 had been extended, recourse was had to the somewhat extraordinary method of allowing the Committee to alter its own constitution by a bye-law which provided for the appointment of members by election. But, surely, if the election of Municipal Commissioners was desirable, it ought not to be established in such an irregular manner, but should be distinctly recognized by the legislature. Provision had therefore been made for the appointment of Municipal Commissioners by election wherever the Lieutenant Governor thought fit to sanction the system. It was not thought desirable to require the appointment of Municipal Commissioners in all cases by popular election; but as the system had already been introduced into some towns, though there was no recognition of it in the existing Act, it might fairly be concluded after its recognition by this Bill, that the Lieutenant Governor would extend it to all towns to the circumstances of which it might appear to be suited, and where it was in accordance with the wishes of the inhabitants.

As regarded the number of *ex officio* members, it ought not to be limited to the Magistrate of the District as in the existing Act, but should certainly include also the Executive Engineer, the Civil Surgeon, the Resident Magistrate, as well as any other Government servants likely to be useful members of the Committees. Provision had accordingly been made in this Bill for the appointment of additional *ex officio* members; but to prevent any undue preponderance of the official element, it was laid down not only (he referred to section 6 of the Bill) that the number of *ex officio* members should not be more than one-third of the total number of the Committee, but also, in section 9, that the quorum necessary for the transaction of business at a special meeting, that was to say, when the most important business had to be transacted, should consist of non-official members in the proportion of at least two-thirds to the official members.

Another omission in the existing Act was, that the Committees were not placed under any obligation to provide out of their funds for the maintenance of a police establishment—the Government could raise the necessary funds by putting in force another Act, XX of 1856, which did not require the Committee to be consulted in any way—nor did it give them any option as to the kind of taxation by which these funds were to be raised. It appeared better, however, as this Bill did, to lay it as a first duty on the Committees to provide funds for the municipal police. Moreover, this Bill required that the Committees should be consulted in regard to the strength of the police force required; while, by the existing law, it was not necessary to consult them in any way whatever. Again, by this Bill, the Committees might provide for educational institutions, and for poor-houses, dispensaries, and other things not contemplated in the existing Act. The utility of such institutions was not very likely to be questioned, he imagined, in these days, even for India. For instance, unless provision was made for the infirm and helpless, a bye-law so desirable as one which should prohibit begging and the exhibition of sores and loathsome diseases in the streets could hardly be justified. Again, the existing Act contained no provision for appeals on the part of individuals against the unequal distribution of any rate or assessment that might have been decided on. Section 12 of this Bill, however, gave the Lieutenant Governor power to make rules for the confirmation of any assessments imposed by the Committees. Again, the power of cancellation and suspension of the acts and proceedings of Committees and of abolishing taxes, which was not given by the existing Act, but was given by section 21 of this Bill, appeared really necessary, considering the number of places in which Municipal Committees would probably be appointed if this Bill became law, and the ignorance that would probably be displayed by some of these Committees during the earlier period of their existence. It would be seen, however, that the Select Committee to which this Bill was referred had been careful not to give the Lieutenant Governor any greater control over the Municipal Committees than was thought absolutely necessary, from their having omitted from the Bill the provision made in the original draft for the limitation of the powers of Municipal Committees by the Lieutenant Governor. He was disposed also to look upon the provision made in section 27, for the submission by the Committees to the Local Government, of budgets of estimated income and expenditure, which was not in the existing Act, as one of some importance, not only as enabling the Government to exercise a better control over the proceedings of the Committees with reference to their expenditure, but also with reference to the amount of any new taxation that might be proposed. It was evident from the papers accompanying Mr. Robertson's memorandum which he had there, that the most popular mode of taxation was the octroi. Now, the danger as well as the benefit of this mode of taxation was the popularity of the tax, and the ease with which it was collected; and he was afraid that, when increased rates were proposed, it was often with a view of seeing how much money could be got, without any reference to the particular objects on which it was to be expended, which were sought for afterwards.

It was remarked that the municipal income under the octroi system was greatly in excess of what it was under the former system of taxation. In one or two places, the increased income yielded by the octroi was incidentally mentioned; for instance, in Etáwa, they were told that the Commissioners now levied six times as much as they were ever able to do by the house-tax: and again, in Farrukhábád, it was noted that the octroi income was upwards of Rs. 80,000, whereas the income from the old chaukidári was about Rs. 25,000 per annum. It was by no means clearly shown that there was any distinct necessity for such a large increase of taxation: the Local Government, however, with a budget of proposed expenditure before it, would, he should hope, be better able to determine how far it was advisable to sanction any proposed increase of taxation, or whether it might not be proper even to abolish, or reduce, the rate of some existing tax. It was evident that considerable pains were taken in the North-Western Provinces for preventing the octroi from becoming a transit-duty, though he was afraid, whatever arrangements were made, the duty could never entirely be confined to goods consumed within the towns. Most towns were great commercial centres in which the produce of the surrounding country was brought up, to be

exported, perhaps after a considerable interval of time, to other places. No attempt appeared to have been made in any municipality to give a drawback on such exports, nor perhaps was there any objection, even in principle, to the octroi being taken under such circumstances, provided the rate was kept low. The octroi rate, it seemed to him, ought always to be kept as low as possible; it should rather be regarded as a substitute for other modes of taxation, than as a means of raising six times as much revenue.

In several other respects also, he thought, this Bill would be found to be an improvement on the existing Act, but those he had adverted to would, he trusted, be sufficient to show the Council that further legislation in regard to municipal matters was really necessary; and if the Council was satisfied that the provisions of this Bill were as good as the knowledge and experience of which they were at present in possession could make them, then he trusted it would not hesitate to give its sanction to this Bill.

The Motion was put and agreed to.

The Hon'ble MR. SHAW STEWART begged to express his full concurrence with the Hon'ble Mover when he said that the Bill had been much improved by the Select Committee. MR. SHAW STEWART thought it immensely improved. There were only two material points in which he differed from the conclusions arrived at by the Select Committee. One of those was the fifth section of the Bill, which provided that the operation of Act XXVI of 1850 should cease in the North-Western Provinces, and that municipal corporations established under that Act should be reconstituted under this Act. As he said before, he could not but regard this as an unauthorized interference, and, if he was right in judging of the people of one part of India by what he knew of them in another, he thought that they would regard this as a grievance. But in consideration of the strongly expressed opinion of the present Lieutenant Governor of the North-Western Provinces (who was a member of the Select Committee), that it would be very difficult and inconvenient if some towns held under one law and some under another, he did not consider it desirable to press the point. The other matter was referred to in the amendments of which he had given notice, and which he would proceed to move.

The Hon'ble MR. SHAW STEWART then moved that the following two sections be substituted for section 6 :—

6. In any municipality to which this Act is extended, the Lieutenant Governor shall, at the time of declaring its introduction, appoint a Committee for the purpose of carrying out the objects of the Act, of which not less than two-thirds shall be persons resident within the limits of such municipality.

The resident members so appointed shall not be fewer than six, and shall consist of a number evenly divisible by three; and one-third of them shall be nominated to hold office for the period of two years from the first of January immediately after the date of appointment; one-third for four years, and one-third for six years, in such wise that one-third of them shall retire in rotation every two years.

Any vacancies caused by such retirements in rotation shall be filled up by election under the rules to be prepared and sanctioned in the manner hereinafter prescribed, or failing such election, by the appointment of the Lieutenant Governor.

Any vacancy caused by the death, resignation or removal of a member during the period for which he is appointed, may be filled up by a person to be chosen by the Municipal Committee, and any member so chosen shall hold office for the unexpired portion of the period of office of the member so deceased, resigned or removed.

The Lieutenant Governor may remove any member who shall have been convicted of an offence punishable under the Indian Penal Code with imprisonment for a period of not less than six months, or any member who shall have become disqualified or shall express his unwillingness to act as a Municipal Commissioner.

The Lieutenant Governor may at any time, if he shall see fit, on the requisition of the Committee, increase the number of Commissioners in any manner not inconsistent with the provisions of this Act. The additional members shall be elected under the provisions hereinafter contained, or failing such election may be appointed.

The Lieutenant Governor may appoint any other persons to be members by virtue of their offices, or otherwise, provided that such members shall at no time exceed one-third of the whole number of the Committee; and the Lieutenant Governor may at any time revoke and annul any such appointment, and may appoint other persons.

7. As soon as practicable after their appointment, the Committee shall prepare and submit for the sanction of the Lieutenant Governor rules for the biennial elections of Municipal Commissioners in the place of those who retire in rotation, and such rules, when sanctioned by the Lieutenant Governor, shall remain in force until altered or amended by the Municipal Commissioners with the sanction aforesaid.

These rules shall fix the qualification required to entitle a person to vote for the election of a Municipal Commissioner, and shall provide for the registration of such electors and the place and mode of election.

Every such election shall be completed not less than thirty days before the expiration of the period of office of the retiring members, and shall be reported by the president or vice-president of the Committee to the Lieutenant Governor, and failing such election and report, the Lieutenant Governor may appoint duly qualified persons to be Municipal Commissioners in the place of those retiring in rotation.

Until rules for such elections shall have been prepared by the Municipal Commissioners and sanctioned by the Lieutenant Governor as aforesaid, the Lieutenant Governor shall appoint duly qualified persons in succession to the members who retire in rotation: provided that if the Lieutenant Governor refuses to sanction any rules duly prepared and submitted by the Municipal Commissioners, he shall record his reasons for such refusal, and shall communicate them to the Municipal Commissioners.

No Municipal Commissioner who retires in rotation shall be eligible for re-election or re-appointment for the space of two years from the date of such retirement. This shall not, however, apply to the election by the Municipal Committee, under clause 4 of the preceding section, of any person to fill vacancies other than those caused by retirement in rotation.

Every member elected or appointed to fill a vacancy caused by the retirement in rotation of another member, shall hold office for six years from the date of such appointment or election.

Also that, in line 20 of section 9, the word "resident" be substituted for the word "non-official."

He said that the first attempt to establish the germ of municipal self-government in India was made in 1850, by Act XXVI of that year. This Act provided in the most general manner for carrying out the principle of entrusting to the people of the town the duties of raising money for municipal purposes and expending the municipal funds. All details were left to be filled up by order of the executive. As this Act was extended to the various provinces of India, it might have been expected that the principle of popular representation and self-government would have been carried further and further; but this had not been the case, and almost all legislation that had taken place since 1850 had had the tendency of arresting the growth of popular influence and increasing the official influence. He (MR. SHAW STEWART) thought that this was much to be regretted, and that the forgetfulness of the principle of the Act of 1850 would strike a blow at the success of the municipal institutions they were attempting to create. It was true that, in this Act, the Lieutenant Governor had the option of appointing the Commissioners, or directing their appointment by election; but he was not confident as to the mode in which that option would be used. In the case of the Panjáb Act of last year, when a similar option was given, he was disappointed to find that, in a circular order issued almost immediately after the passing of that Act, the Panjáb Government deliberately rejected the alternative of election. He would read an extract from the order of the 17th April last, published in the Administration Report of the Panjáb—"Ordinarily a system of appointment by careful selection and nomination will be preferred to one by popular election." And throughout the circular referred to, which was of great length and went into minute details on all points, there was not a word about election. He feared that something like this would be the case with the present Bill, and had therefore proposed this amendment. He was sorry that it had not the benefit of the Select Committee's consideration. The scheme was not ready on the day that section 6 was considered and passed; and when, on a subsequent day, he submitted his amendment to the Committee, it seemed to be thought generally desirable that he should bring it up before the Council. The amendment provided that, on the first introduction of the Act into any town, a Committee should be appointed by the Lieutenant Governor in the same manner as was proposed in the Bill; and that one of the first duties of the Committee so appointed should be to draw up rules for regulating the election of their successors, and that when these rules were sanctioned by the Lieutenant Governor, vacancies in the Committee caused by the retirement of members should be filled up by election. He had purposely left the widest scope for the mode of election to be prescribed by the rules. The election might be general, by the whole tax-payers, or the town might be divided into wards, and each ward have one or two representatives, or each influential caste

or guild might have its representative. The mode best adapted to each town would doubtless be selected by the first Committee and the Local Government. He had been intimately connected for several years with the municipal commission of one of the largest towns in the Bombay Presidency, and one in which municipal institutions had succeeded better perhaps than in most. He meant Karáchí. Twelve years ago the principle of election was applied to Karáchí, and rules were laid down under which each important guild or fraternity of the inhabitants obtained the right of electing its representative or representatives. The result was that, in Karáchí, there was a maximum of self-government and a minimum of official interference. Being personally unacquainted with the North-Western Provinces, he was unable to judge how far the example of Karáchí should be followed there, but unless there were strong objections, based on local grounds, to the proposal, he trusted the Council would approve of it.

The Hon'ble MR. MAINE was not in India when the Select Committee came to a decision adverse to the principle of his Hon'ble friend's amendments. He was therefore desirous to state the reasons which had led him, independently, to the same conclusions as the Committee. When the Bill was originally submitted to the Council, there appeared to have been a certain lack of information, but there had subsequently come a memorandum from the North-Western Provinces, which MR. MAINE did not think had been misdescribed by his Hon'ble friend Mr. Brandreth as excellent. In that memorandum there was used a term which had become of late politically famous—'educate.' It was said to be the object of the Lieutenant Governor of the North-Western Provinces to educate the Natives of that part of India for municipal institutions. The view did not seem to differ from that which appeared to have been recently expressed in that room by His Excellency the Governor General. The Natives of India cared little antecedently for the objects sought to be obtained by municipal institutions; but after being for a time accustomed to cleanliness and decency, it was alleged that they began to appreciate them, and the improvement in the public health which was their result, and that in the end they would even co-operate in giving effect to sanitary measures. Now, the true effect of the amendments proposed by his Hon'ble friend MR. SHAW STEWART was to fix an arbitrary period within which this education was to be completed. As MR. MAINE read the amendments, they proceeded on the assumption that all municipalities in the North-West would in two years at most be prepared for municipal institutions, and beyond this, that the Municipal Committees would be prepared to lay the foundations for a system of popular self-government. Now, speaking as an English Member of Council, he must say that it was surprising that the Natives of India should be fit for municipal government at all. While municipal institutions on the European model were here of recent date, they had had in Europe an almost unbroken history of two thousand years, and yet those who most recognized their advantages could not help confessing that they were compensated by many disadvantages and drawbacks. Sometimes municipalities were corrupt, sometimes they were guilty of petty tyranny: sometimes they erred on the side of extravagance, sometimes on that of parsimony. It was impossible not to see that, even in England, where there was a disposition to give them the fairest trial, the Acts called the Local Government Acts, which had given extension to the area of self-government on one side, had greatly controlled and limited it on the other. As, then, all the temptations and misleading influences which produced the occasional miscarriage of municipal institutions in England operated with far greater force in this country, it was matter of surprise that those institutions could be established here with useful result. As, however, gentlemen of great local experience assured MR. MAINE that it was possible here to have municipal institutions with no more than a reasonable amount of corruption and mismanagement, he of course bowed to their opinion. But if it was surprising that municipal institutions should flourish at all in this country, still more wonderful was it that they should in any case be based on a system of popular representation. Surely this, at all events, might be asserted on the strength of English experience, that it was a most difficult, if not an insoluble, problem, to create a constituency or set of constituencies, in which one class should not have the power to oppress the others, or to protect itself at their expense. Considering how Native society was divided

into castes and sects and religions and races, it was surprising that there should be practicable, anywhere, a system of municipal election at once fair and free. As, however, MR. MAINE found such passages as the following in the memorandum from the North-West, he was bound to attach weight to them:—

> "Towns like Bolundshuhur, Meerut, Banda, Allahabad and others have been divided into wards, each returning its member or members annually, and the qualifications of membership and of the electoral franchise have been defined, and in every sense the Committee is a representative one, freely selected."

Whether the *s* at the beginning of 'selected' was a clerical error, or a stroke of irony, MR. MAINE could not say; but assuming that the meaning was that there was free election in these North-Western cities, he could only believe it, though his faith was feeble. When, however, his Hon'ble friend Mr. Shaw Stewart came and told them that there was no Native city in India, however divided and however dirty, in which the materials for founding within two years a system of popular election did not exist, MR. MAINE must say he began to doubt. His Hon'ble friend had, in fact, concealed from himself the magnitude of his proposal by throwing off the burden of solving the problem on other persons. Clause 1 of section 7 of the amendments ran as follows:—

> "As soon as practicable after their appointment, the Committee shall prepare and submit, for the sanction of the Lieutenant Governor, rules for the biennial elections of Municipal Commissioners in the place of those who retire in rotation, and such rules, when sanctioned by the Lieutenant Governor, shall remain in force until altered or amended by the Municipal Commissioners with the sanction aforesaid."

What was the exact system which his Hon'ble friend contemplated did not appear clear to MR. MAINE. His Hon'ble friend's language left it doubtful whether he had in view a system of universal suffrage, or a system of rotten boroughs. But at all events it was to be taken for granted that, in all Indian cities, there was a number of intelligent Natives who were capable of solving the problem which had perplexed the British Parliament for thirty years. It was true that, under clause 4, the Lieutenant Governor might reject these rules. But let the Council see what might occur. MR. MAINE knew little personally of the North-West; but he did know that, in some of the North-Western cities, Hindús and Muhammadans were mixed together, and it was all that the administrative skill and vigour of English officials could do to keep peace between them. Now, suppose the Lieutenant Governor had appointed originally, under the provisions of his Hon'ble friend's amendments, a Committee of respectable gentlemen who were all or mostly Hindús, and suppose that they had submitted a set of rules which would have the effect of entirely excluding the Muhammadans. The Lieutenant Governor would reject these, and would record his reasons for so doing. But they might be perpetually re-submitted by the Committee, which would soon learn its advantage. Surely it would be seen that this perpetual submission and rejection might cause a chronic irritation and fret, which would constitute a grave political danger. What the opinions of the late Lieutenant Governor of the North-West were (and they were shared by the present Lieutenant Governor) would be seen by the passage which he would quote:—

> "There are towns in which the system of a popular election would not conduce to good government. Either the number of citizens who, by their intelligence and public spirit, are capable of serving is so limited, that there is little room for selection if a working Committee is to be had, or those whose influence must be respected would not act with persons chosen indifferently. Especially is it necessary on the first introduction of a system to conciliate those who are the leaders of society, and to use only the material which, by education and natural ability, is most fitted to perform the duties of the post. It is only to the care in attending to this that, in not a few instances, the success in the working of the Act is due. Very recently, when the Act was introduced into the important town of Benares, the Lieutenant Governor was anxious that at least a portion of the Committee should be elected by the citizens, and suggested this to the Committee of the leading residents appointed to draw up the rules, but the proposal did not meet with a favourable reception. Those Native gentlemen who were unquestionably the most public-spirited and intelligent in that large town, thought that it would be unwise to introduce such a system until the Act had been in operation for some time, and its objects and the duties of the Committee were better understood. The Lieutenant Governor, convinced that they were themselves the best judges on this point, consented to the postponement. Ultimately, even if the present Act remains in force, the rules now in force there will be popularized as they have been elsewhere. Had the Act

rigidly prescribed that only by election shall the Committee be chosen, it is not rash to assert that the result would often have been failure, not success. It is the interest of Government that the system shall work smoothly. There is no desire to force improvements rapidly on the people against their will. Undue haste would defeat the wishes of the Government, but as the people understand and appreciate the system of municipal government, and are fitted intelligently to take their part in it, their privileges have been and will be enlarged. It is not to be expected that the citizens can at one bound pass from the position of utter powerlessness, to the enjoyment of the fullest freedom as Commissioners or electors. Their powers must be increased gradually. By exercising a little, they become fitted to exercise larger powers, and the Government, assured of their fitness, will not be slow to enlarge them."

Was, then, the Council going to force on the Lieutenant Governor of the North-Western Provinces a system of which he did not approve? This was a particularly strong case. The only members of the Select Committee who had differed from its conclusions were his Hon'ble friend Mr. Shaw Stewart and Mr. Minchin, who represented (if it was proper to use the word) Bombay and Madras. MR. MAINE did not in the least doubt that, in alleging the general practicability of a system of popular election, they stated no more than their personal experience in the Southern and Western Presidencies warranted. Now, when this Council was enacting a law for all India, it was sometimes inevitable that they should apply to parts of the country principles which had been more thoroughly tested in other provinces. But this Bill would affect only the North-West. The Council was in fact sitting as the local legislature of the North-Western Provinces. If the theory of the Indian Councils' Act were fully carried out, there would be a local Council for those provinces, within whose strict competence the present Bill would have fallen. It was only through an accident that the Supreme Council assumed jurisdiction over the Bill. Would, then, the Council make itself the instrument or agency for forcing on the North-West the results of Madras and Bombay experience? If they were sitting at Agra or Allahabad, and the Lieutenant Governor of the North-West, occupying the chair now occupied by his Honour the Lieutenant Governor of Bengal, were to say (as in effect they knew he would say) that the scheme of his Hon'ble friend was dangerous or impracticable, MR. MAINE felt sure it would be at once pronounced inadmissible.

The Hon'ble MR. MINCHIN said that, as his name appeared as not entirely agreeing with the report of the Select Committee on this Bill, he wished to make a few remarks. He believed that no one reading the original Bill as presented in this Council two months ago, and comparing it with the revised Bill now brought forward, would think that the unusual amount of discussion and labour bestowed on the Bill in Committee had been thrown away. So great were the effects of those alterations that he could cordially support the Bill as it stood, with very slight, if any, exception. Some of those alterations had been effected silently, and had not even been alluded to in the report. In the original draft of the Bill, a municipality was defined to be a village or tract of country, words which he was glad to find omitted from the Bill as amended, in which the action of municipal law was strictly confined to towns. He thought that the power of imposing the municipal system, and municipal taxation, on any tract of country, and the agricultural communities, would be a most dangerous one to place, in this country, in the hands of any Local Government. He would not, however, take up the time of this Council by enumerating objectionable things removed, and again killing the slain. He remarked, however, that what in his opinion was one of the marked improvements effected in Committee—the limitation of the scope of taxation—was not approved of by his Hon'ble friend the Mover. He stated that, in his opinion, the tax called Haisiyat, which appeared to be a species of rough income-tax, assessed by the people at will, should have been permitted, and that the tax on conveyances was of very doubtful propriety. These changes he considered the more objectionable as being in opposition to the wish of the Lieutenant Governor. Upon this, MR. MINCHIN was inclined to ask, under *which* king, Bezonian? *Le Roi est mort, Vive le Roi*, and it seemed to him that they had the name of the Lieutenant Governor attached to the report of the Select Committee as agreeing throughout with their recommendations. He thought, therefore, that his Hon'ble friend was in error in saying that those limitations on taxation were introduced in opposition to the wish of the Lieutenant

Governor, who, as far as his own feelings went, worked cordially with the Select Committee throughout their discussions, and, he thought, agreed with the result obtained. MR. MINCHIN thought the specified limitation on taxation to be most valuable. The chief object, as he took it, in encouraging municipal action, was to relieve to some extent imperial taxation by taxes self-imposed; and he thought it was of the greatest importance that the two, imperial and municipal taxation, should not clash. He thought it would be a great boon if the Supreme Government were to allot certain classes of taxes for local purposes, which should never be included in the scheme of imperial taxation. They were doubtless all aware that, when the imperial license-tax was imposed last year in the Madras Presidency, some trouble, and disturbance even, was created from the fact of the tax having been already levied for municipal purposes. People did not like being taxed twice over, and he thought it would be a very great boon indeed, if, in order to foster the municipal system, the Imperial Government would set aside certain sources of taxation for local purposes.

He came now to the one point in which he apparently differed from the majority of the Committee, as to the best mode of appointment to Committees. And here, after the very strong expression of opinion from his Hon'ble friend Mr. Maine, he felt peculiarly the difficulty of his position, to have forced upon him the necessity of replying to such an antagonist:

Infelix puer, atque impar congressus Achillis.

His Hon'ble friend told them that it was allowed everywhere that the people must be educated up to the Act, and yet that, in the amendments proposed by his Hon'ble friend Mr. Shaw Stewart, an arbitrary time, and that the short period of two years, was fixed for such development. He confessed that he could not so read the amendments of his Hon'ble friend. It appeared to him that the sole difference between his proposals, and the Bill as amended by the Committee, was that here, after the first appointment by nomination, all vacancies that might occur according to the system devised were to be filled up by election, provided that the municipality drew up suitable schemes for selection, which would satisfy the Lieutenant Governor, and conduct their election accordingly within the period prescribed; while, under the Bill the system of nomination or election was at the will of the Lieutenant Governor. Did his Hon'ble friend's amendments say, in effect, as advanced by the Hon'ble Mr. Maine, that every town was already fit for popular representation? He could not see it in that light. It was left to such towns as wished for it to provide the scheme by which election could be granted to them; the cases of such towns as were quoted by the Hon'ble Mr. Maine from the Lieutenant Governor's report, where there was no desire for election, would be unaffected: where the people did not want election, they would not ask for it or provide a scheme for it, and it would not be imposed upon them. Under the provisions of the amendments proposed by his Hon'ble friend, such towns as would like the system of election would be more likely to obtain their wish than under the section of the Bill proposed by the Committee, and on that account he preferred the amendments. In this country, they knew that they could depend so perfectly on the honesty of purpose of English officials, from the highest to the lower ranks, that they trusted implicitly to that, instead of taking those safeguards against personal failings which were insisted on in constitutional countries. He thought it would be better for this country if the same principle were more acted on here, and he should like to see the introduction of the elective principle in municipalities less dependent on personal action of the authorities.

It might be said that the whole attempt to make municipalities elective was a sham; if he were not afraid of the charge of cynicism, he might allow it, and would say that it was a beneficial sham. In the Bill as now settled in Committee, there was an important provision, under which no taxation could be imposed, and no expenditure sanctioned, except at a special meeting of the municipality, at which two-thirds of those present must be non-official members. This was a real commencement of the principle he advocated, of working *by* the people, and not only *for* them. By this provision, the non-official members of the municipality had in their own hands, if they chose to exercise it,

the power of local taxation, and of the not less important field of local expenditure. As he said before, he took it that the chief object in fostering municipalities was to relieve imperial expenditure, and to meet certain necessary outlays by taxes levied by the people. By increasing the area of popular interest in these concerns, this benefit was increased; and he was sure it would be a vast relief to his Right Hon'ble friend Mr. Massey, whose absence to-day he much regretted, if, in bringing forward his budget to-morrow, he were able to rely upon a large and increasing revenue from taxes imposed upon themselves by the people.

MR. MINCHIN did not know whether his Hon'ble friend Mr. Shaw Stewart would persevere with his amendments: probably he would be contented with the discussion of this important subject which they had provoked. He considered that the closing argument of his Hon'ble friend Mr. Maine was definitive as to any action in this matter. He was sure that his Hon'ble friend Mr. Shaw Stewart and himself had no idea of forcing their own views upon Presidencies with which they were not connected. At the same time he would that Hon'ble gentlemen, who were afraid of the elective principle, would take courage, and open their eyes to the mighty support which popular co-operation gave to the performance of official duty.

The Hon'ble MR. STRACHEY said that he so heartily agreed with the remarks made by the Hon'ble Mr. Maine, that but for one fact he would not have considered it necessary to say a word. MR. STRACHEY had lived in the North-Western Provinces the greater part of his Indian life, and for that reason he ought not to remain altogether silent. The Council had heard a great deal, both in the present discussion and on a former occasion, about popular views and popular representation. It appeared to him, however, that under existing circumstances these were mere words; they meant nothing, absolutely nothing. The Hon'ble Mr. Minchin had observed that, although the proposed system might be a sham, still it might be looked on as a beneficial sham. It seemed to him (MR. STRACHEY) that, although it often happened that old political institutions which once had a meaning in time degenerated into shams, yet to suppose that newly created shams could ever develop into valuable institutions was altogether visionary.

The Hon'ble MR. TAYLOR said that, as he was prevented from attending the Council, and joining in the debate which ensued on the occasion of the introduction of the Bill, he desired to state very briefly his views on the general question under discussion, and the reasons why he found it impossible to support the motion of his Hon'ble friend. He believed that the people of this country were as capable of representative government as any other nation of the world. But they were not as yet, as a general rule, sufficiently accustomed to the duties and responsibilities it imposed, even in municipal affairs administered according to our forms, to be able to stand altogether alone. No one, not even his Hon'ble friends Mr. Shaw Stewart and Mr. Minchin, would be willing to go further than himself in the direction of the elective principle. He had always maintained that it should be the aim of the Government to improve and strengthen independent municipal action to the utmost of its power, to encourage the people to undertake for themselves what they could do far better than the State, and by this means to develope a spirit of self-reliance and teach them self-government. He believed that the town and rural populations were easily reconciled to local cesses of various descriptions, even when they were innovations upon popular ideas and customs, provided these cesses were imposed for definite objects connected with their own interests, and their own convenience and well-being. And speaking from personal experience, he could also state with confidence that their acquiescence in any well-devised measure of taxation for purely local and municipal objects was usually very readily obtained when they were invited and trusted to take an active part in its administration. But the influence to which they must look to promote and foster this feeling of self-reliance, and to secure an active co-operation in measures of local reform, was the guiding hand of the head of the district. They must not attempt to strain the elective principle too far at first. The local administration and the district officers in the different Provinces were the best judges when a spirit of responsibility was sufficiently matured to admit of the election of representatives independently of Government control. No doubt considerable tact and judgment were required, and a grave responsibility attached to the officers of Government in this matter. The more they popularised the system of local taxation, the greater would be their success; and, as Mr. Minchin had observed, the lighter and pleasanter would be their administrative duties. Two important principles, it seemed to MR. TAYLOR, should ever be kept in view. One was that the contributions for the purposes of municipal improvement should be made in the form best suited to the convenience and wishes, the tastes and habits, of each town community—whether it were a tax on houses or shops, an octroi, or a license-tax on trades and professions:—and the other was that, in whatever form it might be levied, the people should clearly understand that it was altogether separate and distinct from any tax for imperial purposes. The greatest danger to be apprehended was that, under a system which practically gave to the Local Government, and to the head of each district, a large power of control, and under which the municipal corporations would act under the immediate influence of a European official, taxation might be pushed too far, irrespective of the general wishes of the Native community, and an extravagant expenditure be incurred upon objects in which they had no concern or interest, and independently of strict Government sanction. Such a result, it must be admitted, would best be avoided by conferring upon the chief tax-payers, wherever, and as soon as, they were fit for it, the right of nominating their own representatives; and by conceding to those representatives the power of examining the several charges, and pronouncing upon their moderation or otherwise, and of giving an opinion as to the suitability of the objects upon which the expenditure was incurred. The cause of our past failures to introduce anything approaching to healthy municipal action was, he feared, to be found in the fact that such action had hitherto been chiefly directed to the levy of taxes, without any real earnest attempt to confer upon the communities who provided the money any of the corresponding rights and privileges. The people were simply required to pay, and the money was spent without reference to their wishes.

A different state of things had, however, been successfully brought about in some parts of India, where a similar law to that which had now been introduced for the North-Western Provinces had been for some time in operation. In some districts of the Madras and Bombay Presidencies, and in the Panjáb, the people had been invited to elect their representatives, and might be said to have a real voice in the administration of their affairs. That such was the case also in the North-Western Provinces, they had the assurance of the Lieutenant Governor who had just retired, in the passages of the memorandum of the Under Secretary to which his Hon'ble friend Mr. Maine had especially referred. The Bill, as it now came from the hands of the Committee, expressly provided for the extension of the system of popular election, whenever the circumstances of a particular locality were favourable to its introduction, and it seemed to him therefore for the present to go far enough. They knew that the present Lieutenant Governor, who was himself a member of the Committee, heartily approved of its provisions, and under his administration they might confidently look for the gradual introduction of a real elective principle into the constitution of the municipalities throughout the country.

The Hon'ble Major General SIR H. M. DURAND had occasion, when this Bill was first introduced, to take exception, and very strong exception, to many of the provisions and some of the omissions of the Draft Act as at first submitted, for it appeared to him one of the worst drafts he had seen laid on this table. He had compared section by section the Bill as it had now issued from the hands of the Committee, with the original draft, and he entirely agreed with the remark of the Hon'ble Mr. Minchin, that the Bill as now presented was a very different one from the first. The Committee had evidently gone very carefully into the details of the Bill, and had greatly amended and improved it in almost every point on which he had occasion formerly to animadvert. It insured returns of the municipal taxation to the Local Governments, and through them to the Government of India. The paper from the North-Western Provinces showed the importance of such information, and in future the

Financial Member of the Governor General's Council would be able to judge of the incidence of this searching municipal taxation over the length and breadth of India, a matter of importance in connection with general or imperial taxation. The power of raising loans on debentures was taken away. Sufficient provision seemed made, in his opinion, for the development of the elective element, for which the Hon'ble Mr. Shaw Stewart contended in his amendments. Where circumstances were favourable, though it might prove a slow process, the people might be educated gradually to discharge elective functions in connection with their municipalities. Every thing considered, the Bill, as now laid on this table, was so improved that it commanded his willing assent

His Excellency the Commander-in-Chief said, the discussion which had taken place had somewhat wandered from the amendment which was before the Council. His Excellency believed that it would have been more regular if Hon'ble Members had adhered to the course pursued by the Hon'ble Mr. Maine in keeping close to the subject of the Hon'ble Mr. Shaw Stewart's amendment. But as the discussion had wandered in that manner, and a discussion on the general principles of the Bill had taken place, His Excellency the President would excuse him if he followed the example that had been set, and offered a few remarks on the general subject. Like the Hon'ble Sir Henry Durand, His Excellency had taken a part more prominent than he could have wished in objecting to the Bill as it was originally sent down from the North-Western Provinces. Having been put on the Committee by the Hon'ble Member in charge of the Bill, His Excellency was able, in conjunction with the present Lieutenant Governor of the North-Western Provinces (Sir William Muir), with the Right Hon'ble Mr. Massey, and other Hon'ble Members, so to consider the various objections urged, which were more or less started in the previous debate, as to come to a satisfactory compromise with the Hon'ble Mr. Brandreth. The result was that, while it appeared from the Bill as introduced, that what might be called the popular interests were not sufficiently attended to; while it appeared that the direct action of the Lieutenant Governor was to override anything like the views of the people in any form; while it appeared that, not only the Lieutenant Governor, but the Commissioner of the Division, might walk into any Committee-room and strike out all that had been done, all those objections had been removed by the Committee. Consequently, His Excellency had no hesitation in thus meeting the views of Mr. Brandreth, assisted as the Committee had been by the very courteous and cordial manner in which His Honour the present Lieutenant Governor of the North-Western Provinces met the objections of those who, like His Excellency, had taken a part in the previous debate. His Excellency thought he was not in any manner committing the Lieutenant Governor in saying that the compromise which had resulted had his full assent, and this was an extremely important point with reference to the argument pursued by the Hon'ble Mr. Minchin.

As the Right Hon'ble Mr. Massey was not present, His Excellency would invite attention more particularly to the question of debentures. Great opposition was expressed on that question in the previous debate. Mr. Massey declared in very emphatic terms that the whole credit of the Supreme Government would be engaged, and that, in the case of a defaulting municipality, the Supreme Government would have to make good the deficit. Such words from such an authority must carry an enormous weight, and if the Committee had been inclined to admit the principle in particular instances, His Excellency thought that, in the face of such a declaration, they would have been obliged to strike out the debenture clauses, as had in fact been done. But while the Committee had done that, His Excellency did trust that the Supreme Government would listen to the counsels of his Right Hon'ble friend, and come to the assistance of municipalities for the prosecution of public works of a minor character, in a manner which was well known in England, and of which we had an example in what was done in the city of Calcutta last year.

Reference had been made to the memorandum which had come from the North-Western Provinces. His Excellency cordially concurred with the observations which had been made as to the excellence of that memorandum;

but he could only regret, on the part of the Government of the North-Western Provinces, that the information now placed before the Legislative Council had not come to the executive Government before the Bill was introduced, in order that Members circumstanced like himself might not have been allowed unnecessarily to enter into an opposition. His Excellency did not think it fair towards Hon'ble Members of Council, that they should be called on to pass measures involving important principles without ample information from the local authorities. That information came in the present instance, not spontaneously from the Government of the North-Western Provinces, but it was forced from them by the opposition raised to the very imperfect Bill sent down for the consideration of the Council.

Sundry remarks had been made on the question of local taxation, and more especially with reference to the octroi. His Excellency would go along with the Government of the North-Western Provinces; if the people chose to impose on themselves octroi duties, they should be allowed to do so. It was better for them to learn from experience, than that any arbitrary rules should be imposed on them by the Supreme or Local Government. On that point, however, there was some very important information in the memorandum which had already been referred to, and to which His Excellency wished to invite the attention of the Council. Thus it appeared that the cost of collection of that popular tax was in some instances something extraordinary. The cost of collection amounted almost to one-third of the proceeds of the tax. Let us take the case of Secundra Rao. It was stated that, there, the cost of collection was 33 per cent. At Besalpúr it was very nearly 21 per cent., at Bijnúr 20 per cent., at Dhanaura 25 per cent., at Mainpúri 31 per cent. That was not a matter of theory, but of practice. Here it was stated that, owing to their extravagant ignorance, the people set to work to pillage themselves in a manner beyond belief. As His Excellency said before, let the people have their octroi if they wanted it, but he would entreat the Government of the North-Western Provinces to watch it, and see that such monstrosities might not again meet the eyes of the Financial Member of the Government if he should call for returns this time next year.

With regard to the question of cantonments, His Excellency might remark that, in that very memorandum, it was stated that the annexation (if he might use the term) of cantonments to towns for the purpose of municipal taxation, had in some instances given satisfaction to the people immediately concerned. That assertion being made on official authority, His Excellency was bound to accept it; but there was one point which he was not prepared to accept, but which he was obliged to contradict. It was said that "in all instances it was made with the consent of the military authorities." His Excellency would remind the Council that he represented the military authorities, and he had no information whatever of any thing of the kind having been done. So completely was that the case, that His Excellency had in some cases only by accident got the information, and had immediately called on those under his orders to explain how they had admitted such a state of things, not only without obtaining the sanction of the Commander-in-Chief, but without making even a report of the circumstances. Therefore, while His Excellency admitted the excellence of the memorandum, he would ask the Council not to attribute complete accuracy to that portion to which he had referred. The whole question of cantonment taxation was at present under the consideration of the Governor General in Council in his executive capacity; His Excellency would therefore refrain from any further remarks on the subject. He was quite certain that the interests of the troops would receive the same attention as that of any other part of the community, and he was only too willing to leave it in the hands of the authority which they all served.

The Hon'ble Mr. Shaw Stewart in reply said that the tenor of the speech of the Hon'ble Mr. Maine, and of the observations that had fallen from other Members of Council, left him, he feared, but one course to adopt with regard to his amendment; but before asking the permission of the Council to withdraw it, he would beg to make a few remarks on some portions of the debate, in which he thought the proposed amendment had been misunderstood. Mr. Maine

remarked that he understood the gist of his (MR. SHAW STEWART'S) amendment to be, that he considered the inhabitants of the North-Western Provinces would be sufficiently educated in two years after the passing of this Bill to be fit for municipal self-government. He did not know how his Hon'ble friend gathered this from his amendment; but he would simply remark that he must have lost sight of the fact that this education had been going on for eighteen years, and that there were now between 200 and 300 towns in the North-Western Provinces in which these corporations had been in existence for longer or shorter periods. His Hon'ble friend also drew a vivid picture of the political difficulty that might arise from a Committee appointed by the Lieutenant Governor, composed perhaps of Hindús, being entrusted with the preparation of rules for the election of their successors, and the danger of their framing these rules so as to exclude Mussulmans and those of other religions. He did not share his Hon'ble friend's fears, nor could he imagine that he had remembered the powers which this Bill proposed to give to such a Committee. Under section 11, it might decide what taxes were to be paid and who were to pay them; and under section 16, it might pass bye-laws defining nuisances, and for other purposes, and he would ask if these powers could not be used for purposes of annoyance and caste-feuds far more effectively than the power of making rules for elections. It was true that the power given in the eleventh and sixteenth sections of the Bill was subject to the Lieutenant Governor's sanction, but so also were the rules for election proposed in his amendment; and it was also to be observed that the Bill proposed that the Lieutenant Governor might make rules for election, and he very much doubted if he would ever do so without consulting the very Committee to which his amendment proposed to leave the initiation of the rules.

His Hon'ble friend further observed that he had devolved on others the duty of preparing these rules, and seemed to think that he ought to have embodied them in his amendment. He never conceived it to be the duty of this Council to prepare rules for all the towns in British India; but if it was thought to be right that this should be done, he was quite ready to come forward and bear his share of the labour. Hitherto, it had always been the practice of this Council to restrict itself to devolving on others the power of making and enforcing local rules of this nature, and he need not multiply instances of this practice. The present Bill was full of them. He would therefore reject the Hon'ble gentleman's charge that in this amendment he had attempted to devolve on others any of the duties properly devolving on a lawgiver. He admitted, however, that he had always thought it very desirable that the large towns in the Mofussil should be encouraged to come forward and obtain Municipal Acts for themselves, adapted specially to their own requirements. He believed that a far more healthy independent action might so be obtained, than by attempting to bring them all to work under the narrow rules of a single Act. He was unable to concur entirely in his Hon'ble friend's estimate of the duties and responsibilities of Members of this Council when engaged in making laws for territories that had no Legislative Councils of their own. He admitted that it appeared right that no law should be enacted regarding which the Lieutenant Governor of such a territory might assert that its introduction would be dangerous or subversive of good government; but in the present case no such assertion was made by His Honour the present Lieutenant Governor of the North-Western Provinces. He disapproved of his amendment because he wished the option left the Lieutenant Governor of using either election or appointment, but he did not understand him to urge any such strong objection as would necessitate this Council to refrain from acting on their own opinions.

He had only to express his entire concurrence in the remarks that fell from his Hon'ble friend Mr. Noble Taylor: without an encouragement of the spirit of self-government, and of the representation of the tax-payers, no municipal institutions that they could introduce would succeed. He had hoped from his Hon'ble friend's remarks that he would have supported his amendment. He was, however, glad that he had brought it forward, as the principle involved in it was one that could not be too prominently brought into notice, and he trusted it would some day meet with a better reception. He would beg the permission of the Council to withdraw the amendments.

The Amendments were then withdrawn.

The Hon'ble MR. STRACHEY said there was one point on which he thought the Bill was open to serious objection, and he therefore desired to propose an amendment. But under the Rules of the Council, he believed he was unable to do so, because no notice of the amendment had been given by him. He had only lately joined the Council, and was not a member of the Select Committee, and he had had no opportunity till yesterday of looking into the Bill. The matter on which he thought the Bill open to objection was one of considerable importance, and he did not think it would be right (unless His Excellency the President wished him to do so) for him to ask the Council to consider the question until his amendment had been circulated, and the Council had had an opportunity of examining the matter. The amendment which he wished to propose was in section 11. It appeared to him that the section as it stood gave—or he ought rather to say delegated—a power of taxation, which was practically, he thought, unlimited, to Municipal Committees and the Lieutenant Governor. For example, he would take clause 2—taxes on professions and trades. They all knew of the discussions that had been going on during the last year about the License Act. They were now giving to the Local Committees and to the Lieutenant Governor a power of imposing taxes similar to the License Tax with only this difference, that they gave the power absolutely without any restrictions at all. He thought also that a great deal might be said of the necessity of placing some limitation on the octroi-tax, with respect to which he agreed entirely with what he understood to be the opinion of His Excellency the Commander-in-Chief. But he did not think it would be right now to ask the Council to take his (MR. STRACHEY'S) amendment into consideration without notice. His amendment would be to the effect that, not only should the consent of the Local Government be necessary to the imposition of those taxes, but also the consent of the Governor General in Council. All that he now had to propose was that the further discussion of the Bill be adjourned to the next meeting of the Council.

HIS EXCELLENCY THE PRESIDENT understood that some of the Members of the Council were prepared to consider the amendment at once, but that others desired that the Council should be adjourned. Under those circumstances, HIS EXCELLENCY thought it his duty to put to the Council the question of adjournment. HIS EXCELLENCY was himself in favour of adjournment, in order to allow the Council time for consideration. He understood that the question was considered in Committee, and that the ground of its rejection was that, by its adoption, an unduly large amount of work would be thrown on the Supreme Government. Nevertheless, considering the importance of the question, the course which he thought it most satisfactory to adopt would be an adjournment.

But before adjourning, HIS EXCELLENCY wished to say a few words on some other matters discussed by some of the Members, more particularly HIS EXCELLENCY the Commander-in-Chief. In the first place, THE PRESIDENT thought it right, as a matter of fair play to the Lieutenant Governor who had just vacated office in the North-Western Provinces, to say that, while HIS EXCELLENCY quite admitted that it would have been very much better had the information subsequently supplied been in the first instance sent to the Supreme Government, nevertheless, the whole fault did not lie in the Government of the North-Western Provinces. There was a mistake here, in the Home Department, first, in allowing the case to be sent to the Legislative Department without the preparation of a Note, which would have supplied a great deal of the information subsequently brought forward. Secondly, there was some degree of laches on the part of the Hon'ble Member entrusted with the Bill in not seeing that such information was obtained.

There was another point to which HIS EXCELLENCY wished to draw attention. He thought Mr. Massey's view, that to grant these Municipal Committees power to raise money by debentures would render the Supreme Government liable for their payment, might be open to misconstruction. HIS EXCELLENCY would not himself admit that, by giving that power to Municipal Committees, the Government of India would have undertaken in any way, directly or indirectly, to make good the payment of moneys so raised. The question might appear unimportant, because the power had been struck out of the Bill; but Mr. Massey's remark might apply to loans already contracted

by other municipalities, and HIS EXCELLENCY, on the part of the Government of India, with all respect due to the Financial Member, could not admit that the Government would have been pledged to the payment, and must repudiate the assertion that the Government were in any way responsible. Those loans were made on the responsibility of the municipalities by which they were respectively contracted, and must be discharged by them from the proceeds of local taxation.

The last point to which THE PRESIDENT wished to refer was that which His Excellency the Commander-in-Chief had again mentioned, namely the action of the Lieutenant Governor of the North-Western Provinces with regard to the introduction of taxes in cantonments. Under Act XXII of 1864, it was never maintained that the military authorities could have any voice in the question of local taxation in military cantonments, but the taxation under that Act was limited to a rate on houses, and it did not empower the Lieutenant Governor to introduce new descriptions of taxation, such as the octroi. It was an error on the part of the Government of the North-Western Provinces to have introduced the octroi in cantonments without reference to the military authorities and the Government of India. But while, under the Act of 1864, the consent of the military authorities was not necessary, provided the taxation was limited as laid down in the law, THE PRESIDENT still thought that, as a matter of policy and good taste, it would have been right and proper for the Local Government to have referred the matter to the military authorities as well as to the Government of India. And until he had heard the contrary from the Commander-in-Chief, THE PRESIDENT supposed that it had always done so.

The Hon'ble MR. BRANDRETH said that, before His Excellency the President adjourned the meeting, he wished to say a word or two of explanation in regard to the remarks which fell from His Excellency the Commander-in-Chief, with reference to the apparently excessive cost of collecting the octroi in some towns, on which His Excellency animadverted as indicating great mismanagement.

The cost of collection in the different towns varied, it appeared, from ten to upwards of thirty per cent. It was possible, however, that this difference might be owing to the octroi rates being higher in one place than in another, and not to any extravagant expenditure on establishments in one town, as compared with another. He remembered fixing the octroi rate in a town of which he had been Magistrate—Firózpúr, in the Panjáb—on all commodities at a quarter per cent. Everywhere, the rates were low at the commencement, but afterwards they were raised in many places, he believed, to one or even two per cent. If the rate were only a quarter per cent., it was probable that the actual cost of collection would be very little less than if the rate were two per cent., though the percentages of cost on the amounts collected would of course exhibit a very great difference. He knew nothing of the particular rates in force in the towns in the North-Western Provinces into which the octroi had been introduced; he merely offered this as a possible explanation, derived from his own experience in the Panjáb, of the great apparent difference in the cost of collecting the octroi in the different towns in the North-Western Provinces. It might be that the Municipal Commissioners of the town of Secundra Rao, to which His Excellency the Commmander-in-Chief especially referred on account of the apparently excessive cost of collection—thirty-three per cent.—far from mismanaging, had deserved well of their fellow townsmen, by keeping the taxation within reasonable limits, and in not raising money to be spent on merely ornamental works.

The further consideration of the Bill was then postponed.

The Council adjourned till the 14th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative.)

CALCUTTA,
The 13th March 1868.

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No. 13 of 1868.

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CALCUTTA, SATURDAY, MARCH 28, 1868.

HOME DEPARTMENT.

LEGISLATIVE.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a week :—

No. 8 OF 1868.

A Bill to empower the Governor General of India in Council to suspend the operation of section 17 *of Act No. XI of* 1841.

1. IT shall be lawful for the Governor General of India in Council, by notification in the *Gazette of India*, to suspend in any military cantonment beyond the limits of British India the operation of section seventeen of Act No. XI of 1841 *(for consolidating and amending the Regulations concerning Military Courts of Requests for Native officers and soldiers in the service of the East India Company)* from such day as shall be specified in the said notification until further notice, or to such other day as shall be specified in such notification.

Power to suspend Act No. XI of 1841, section 17.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to improve the administration of civil justice in military cantonments beyond the frontier of British India. In such cantonments, demands exceeding the jurisdiction of Courts of Small Causes are, under Act No. XI of 1841, section 17, cognizable only by Military Courts of Requests. These Courts are not well fitted to try cases involving very large amounts, such as are often litigated in cantonments like Secunderabad; and though the section last-mentioned gives an appeal to the nearest High Court, there are obvious difficulties in the prosecution of an appeal to such Court from a Court not in British India and not exclusively resorted to by British subjects. Under these circumstances, the Resident or Representative of the Government of India in more than one Native State has, with the consent of the Native Chief, established a system of justice analogous to that prevailing in British India. The legality of this procedure has, however, been doubted, as it conflicts with the provisions of Act No. XI of 1841, which a servant of Government is bound to observe. The present Bill, therefore, proposes to enable the Governor General in Council to suspend that section.

H. S. MAINE.

The 28th February 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a fortnight.

No. 9 OF 1868.

A Bill for taxing Professions, Occupations and Trades.

WHEREAS it is expedient to impose a tax on all persons exercising professions, occupations and trades in British India; It is hereby enacted as follows:—

Preamble.

I.—PRELIMINARY.

1. In this Act "Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the first class, and includes a Magistrate of Police and a Justice of the Peace.

Interpretation-clause.

"Magistrate."

2. Acts No. XXI of 1867 *(for the licensing of professions and trades)* and No. XXIX of 1867 *(to explain and amend Act No. XXI of* 1867*)* are hereby repealed; but save as aforesaid nothing in this Act shall be construed to affect the provisions of any other law relating to taxes or licenses.

Repeal of Acts.

Saving of other laws relating to licenses or taxes.

Exemptions from Act.

3. Nothing in this Act shall apply to—

(1). Officers of Her Majesty's Forces or of Her Majesty's Indian Forces, whose pay and allowances do not exceed Rs. 6,000 per annum, and who are not in Civil employment other than employment in the Police:

(2). Non-Commissioned Officers and Privates of either of the said Forces, and who are not in Civil employment other than employment in the Police:

(3). Officers of any Police Force whose pay and allowances are less than the pay and allowances of a Captain of Infantry in Her Majesty's Forces in India:

(4). Servants and Clerks (whether of Government, Companies, bodies corporate, municipal committees, partnerships or individuals) whose receipts from all sources amount in the year to less than Rs. 1,000:

(5). Any cultivator of land as such, in respect of the sale of the produce of his land, when he does not keep a shop for the sale of such produce:

(6). Any part of British India, tribe or class of persons exempted by order under section 4 of the said Act No. XXI of 1867.

Power to exempt from Act.

4. The Governor General of India in Council may from time to time, by order, wholly exempt from the operation of this Act any part of British India, or any tribe or class of persons dwelling or personally working for gain or carrying on business in British India or in any such part.

The Governor General of India in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India* and also in the local Gazette.

II.—Certificates.

Certificates to be taken out.

5. From the first day of May 1868, no person whose annual profits are Rs. 500 or upwards shall exercise any profession, occupation, or trade, without a certificate as hereinafter provided; and every such person exercising any such profession, occupation, or trade, shall annually pay in advance for his said certificate the sum specified in schedule A hereto annexed:

Provided that no person exercising two or more professions, occupations, or trades, shall be required to take out under this Act more than one certificate in any one year for the purpose of exercising such professions, occupations, or trades.

Continuance of certificate.

6. Every such certificate shall have effect and continue in force from the day of the date thereof until the thirtieth day of April next following, on which day in each year all such certificates shall expire.

Renewal of certificate.

7. Every person who has taken out any such certificate and who intends to continue any profession, occupation, or trade for which such certificate was granted, shall take out a fresh certificate for the year following, to expire on the day last herein before mentioned, and shall so renew the same from year to year so long as he continues such profession, occupation, or trade, and shall pay in each such case the duty thereupon imposed.

Date of certificate.

8. In cases where the certificate is so renewed, the new certificate shall bear date from the day of the expiration of the current certificate before granted.

In all other cases the certificate shall bear date from the day of the application made therefor, although it may be delivered at any day subsequent to the application.

Certificate to persons commencing business.

9. If any person commences any profession, occupation, or trade, for the exercise of which a certificate is hereby required, such person not having before taken out any such certificate, the Collector may grant such certificate for the remainder of the current year in which it is taken out, ending on the thirtieth day of April next following the date of the certificate taken out by such person, upon payment of such proportional part of the duty thereupon imposed as hereinafter mentioned (that is to say):—

If the certificate be taken out at any time in the quarter expiring on the thirty-first day of July of the current year in which it is taken out, the person taking out the certificate shall pay the whole duty imposed thereon, in such manner as hereinbefore mentioned at the time of granting such certificate;

If the certificate be taken out at any time in the quarter expiring on the thirty-first day of October of such current year, he shall pay three-fourth parts of the said duty;

If the certificate be taken out at any time in the quarter expiring on the thirty-first day of January of such current year, he shall pay one-half of the said duty; and

If the certificate be taken out at any time in the quarter expiring on the thirtieth day of April of such current year, he shall pay a fourth part only of such duty.

Officer to grant certificates.

10. Every certificate under this Act shall be granted by, and the sum payable therefor shall be paid to, the Collector of land revenue for the place or district at or in which the person requiring the certificate exercises his profession, occupation, or trade.

Provided that, if such person exercises his profession, occupation, or trade at or in more than one place or district, the certificate shall be granted and payment made by and to the Collector for the place or district at or in which the certificate-holder's principal place of business in British India is situate.

Every such certificate shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of certificate.

11. Every such certificate shall specify—

(1). The year or portion of the year for which it is granted;

(2). The name and profession, occupation, or trade of the holder;

(3). The sum paid for the certificate, and

(4). The place or places, district or districts, where the holder intends to exercise his profession, occupation, or trade until the thirtieth day of April next following, and shall be received in evidence as *primâ facie* proof of all matters contained therein.

Collector to determine certificate-holders and classes.

12. The Collector shall from time to time determine what persons are liable to take out certificates under this Act, and under which of the classes mentioned in the said schedule every person to whom a certificate may be granted under this Act shall be assessed.

List of certificate-holders.

13. As soon as may be after the first day of May in every year, the Collector shall prepare a list of the persons certified or to be certified, under this Act, for the current year, and may from time to time alter and add to the said list.

Such list shall state—

(1). The profession, occupation, or trade of each person therein named;

(2). The class under which he is assessed;

(3). The sum paid or payable for his certificate.

The list shall be filed in the Collector's office, and the list or such part or parts thereof as he thinks fit shall be filed in such other places as he directs, and shall be open to public inspection at all reasonable times without the payment of any fee.

Objection to list.

14. Any person named in such list and objecting to the class under which he is assessed, or denying his liability to be assessed under this Act, shall be at liberty, if he has paid the sum in which he was assessed under this Act, within thirty days from such payment, to apply by petition to the Collector in order to establish his right to have his name transferred to another class, or altogether to be removed from the list.

Petition of objector.

The petition shall bear a stamp of eight annas, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Whoever makes a statement in any such petition which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Hearing of petition.

15. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, shall hear such petition and pass such order thereupon as to him seems fit.

Appeal from order on petition.

Any person dissatisfied with such order may, within fifteen days from the date thereof, present an appeal in writing to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Every appeal preferred under this section shall bear a stamp of one rupee, and shall be accompanied by a copy of the petition, the Collector's order thereon, and all other documents (if any) connected with the case.

Power to summon persons to give necessary information.

16. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine under which of the said classes the petitioner should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the petitioner, or to the amount of the annual profits accruing from his profession, occupation, or trade.

III.—Penalties.

Penalty for carrying on business without a certificate.

17. If the Collector has caused a notice to be served on any person stating the class under which he has been assessed, and requiring him within seven days from the date of the service to take out a certificate and to pay for the same the sum (mentioning it) payable therefor under the provisions of this Act; and if the person so served does not within the period specified in the said notice take out a certificate and pay for the same as required by the said notice, he shall on conviction before a Magistrate be subject to a penalty not exceeding three times the sum mentioned in such notice and not less than the same sum.

Every such notice shall be deemed to be sufficiently served if left at the residence or usual place of business of the person to whom it is addressed.

On the recovery of the penalty from the person so convicted, the Collector shall grant him a certificate without any further payment. Every such certificate shall bear date from the recovery of the penalty, and, save as aforesaid, the provisions of this Act relating to certificates shall apply to certificates granted under this section.

Certificate to be produced on demand.

18. Every person required by this Act to take out a certificate, who, without reasonable excuse, neglects or refuses to produce and show his certificate when required so to do by the Collector or by an officer generally or specially empowered in writing by the Collector to make such requisition, shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.

Mode of recovering penalties.

19. All penalties imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras, or Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

Prosecution to be at instance of Collector.

20. No person shall be proceeded against for any offence under section 17 or section 18 except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings under this Act.

21. In sections 193 and 228 of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

IV.—MISCELLANEOUS.

(a) Companies.

Provision as to Companies.

22. From the first day of May 1868, every Company carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not, shall take out a certificate and annually pay in advance for the same the sum mentioned in schedule B hereto annexed:

The Treasurer, Secretary or principal agent or manager in India of any such Company whose principal place of business is in British India, shall be legally bound to prepare, and, on or before the thirtieth day of April in each year, to deliver to the Collector for the place or district at or in which its principal place of business is situate, a return in writing signed by him and stating the dividend (if any) declared by the Company during the year ending on the thirty-first day of March in the year of assessment.

When any Company has taken out and paid for a certificate as aforesaid, no person shall be deemed to exercise a trade within the meaning of this Act solely by reason of any share or interest in such Company.

All the other provisions of this Act applicable to individuals shall apply, *mutatis mutandis*, to Companies: Provided that the maximum penalty to which a Company shall be subject on conviction under section 17 shall be Rupees five thousand.

(b) Government Officials.

Provision as to Government officials.

23. Every person holding any paid office, employment, or commission under Her Majesty or under the Government of India, or under any Local Government, other than the persons exempted under section 3 or by order under section 4, shall be deemed to exercise an occupation within the meaning of this Act; Provided that he shall not be required to take out a certificate under this Act in respect of such office, employment or commission.

The sum which, but for this proviso, he would have paid for a certificate shall, notwithstanding anything hereinbefore contained, be one per cent. of the amount of the pay of his substantive appointment, and shall be deducted therefrom at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

In determining under which of the classes mentioned in the said schedule A any person holding any such office, employment or commission, and permitted, nevertheless, to exercise a profession, occupation, or trade, shall be assessed, the Collector shall neglect the amount of the pay which such person receives in respect of his office, employment, or commission.

Tax when payable.

24. All taxes under this Act, except when they are deducted under section 23, shall be payable on the first day of May in each year.

Provided that in every case where the amount so payable equals or exceeds Rupees forty, it may be paid in each year by instalments, on the first day of May for the first instalment, and on the first day of November for the second instalment; and if, in any such case, the whole amount be paid on or before the said first day of May, the person paying the same shall be entitled to a discount of two and a half per cent. on the amount of the second instalment.

Payment of taxes raised and penalties recovered under this Act.

25. All taxes paid and penalties recovered under this Act shall be paid to the credit of the Government of India, or as such Government shall from time to time direct.

Powers of Collector and Commissioner under this Act may be exercised by other officers.

26. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue, may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

Every person shall be legally bound to furnish information respecting his profession, occupation or trade, and the annual profits arising therefrom, to any officer or person so appointed when required by him to do so.

Salaries and establishments.

27. The Local Government may, with the previous sanction of the Governor General of India in Council, assign such salaries as such Government may from time to time deem proper to the officers appointed under this Act, and allow such establishments for their respective offices as may be necessary for the purposes of this Act.

Local Government empowered to make rules.

28. The Local Government may from time to time, with the previous sanction of the Governor General of India in Council, make rules for the guidance of officers in matters connected with the enforcement of this Act, provided that such rules are not inconsistent with any of the provisions herein contained.

Commencement of Act.

29. This Act shall come into operation on the first day of May 1868.

SCHEDULE A.

TAX ON PROFESSIONS, OCCUPATIONS, AND TRADES.

CLASS I.

	Rs.
Persons whose annual profits shall be assessed at Rupees 1,00,000 and upwards	1,600

CLASS II.

Persons whose annual profits shall be assessed at Rupees 50,000 or at more than Rupees 50,000 and less than Rupees 1,00,000	800

CLASS III.

Persons whose annual profits shall be assessed at Rupees 25,000, or at more than Rupees 25,000 and less than Rupees 50,000	400

CLASS IV.

Persons whose annual profits shall be assessed at Rupees 10,000, or at more than Rupees 10,000 and less than Rupees 25,000	160

CLASS V.

Persons whose annual profits shall be assessed at Rupees 5,000, or at more than Rupees 5,000 and less than Rupees 10,000	80

CLASS VI.

Persons whose annual profits shall be assessed at Rupees 2,500, or at more than Rupees 2,500 and less than Rupees 5,000	40

CLASS VII.

Persons whose annual profits shall be assessed at Rupees 1,000, or at more than Rupees 1,000 and less than Rupees 2,500	16

CLASS VIII.

Persons whose annual profits shall be assessed at Rupees 500, or at more than Rupees 500 and less than Rupees 1,000	8

SCHEDULE B.

TAX ON COMPANIES.

CLASS I.

Every Company mentioned in section 22, whose principal place of business is situate in British India, and which has declared a dividend during the year ending on the thirty-first day of March in the year of assessment ...	One per cent. on such dividend.

CLASS II.

	Rs.
Every such Company which has declared no dividend during the year ending as last aforesaid	10

CLASS III.

Every Company mentioned in section 22, whose principal place of business is situate out of British India	500

SCHEDULE C.

Form of Petition under Section 14.

Stamp eight annas.

TO THE COLLECTOR OF

The *day of* 186

The petition of A. B.

of

SHEWETH—

1*st*.—That in the list filed in your office pursuant to the 13th Section of Act of 1868, on the day of 186 ; your petitioner's name appears under the *sixth* of the classes mentioned in Schedule A to the said Act annexed, that he has been assessed in the sum of Rupees *sixteen* for the certificate granted to him under such Act, and that he has paid such sum accordingly.

2*nd*.—That the profits of your petitioner's profession [*or* occupation *or* trade] of [*here state petitioner's profession, occupation, or trade*] for the year ending the thirtieth day of April last were Rupees [*more than Rupees* 500 *and less than Rupees* 1,000, or *less than Rupees* 500], as will appear from the documents marked presented herewith, and to which your petitioner craves leave to refer.

Your petitioner therefore prays that you will remove his name from the *sixth* to the *seventh* of the said classes, that he may be assessed accordingly, and that the excess of Rupees *eight* so paid by him may be refunded [*or* that his name be removed from the said list and that the sum of Rupees *sixteen* so paid by him may be refunded.

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

STATEMENT OF OBJECTS AND REASONS.

The present Bill proposes to repeal and re-enact, with some modifications, the License Act and the amending Act XXIX of 1867 under the title of a Bill for taxing professions, occupations and trades.

The principal changes which the Bill will introduce are these:—

The License Act taxes traders whose profits are Rupees 200. The Bill only applies to cases where the profits equal or exceed Rupees 500.

The Act comprises within one class all profits amounting to Rupees 25,000 and upwards. The Bill here makes three classes, the highest class commencing at Rupees 1,00,000, the second, at Rupees 50,000. The Act comprises in its class IV, profits from Rupees 1,000 to Rupees 5,000. The Bill here has two classes, the higher class commencing at Rupees 2,500.

The rate of the tax imposed under the Act was two per cent. on the lowest income in each of the six classes. The Bill lowers this rate to 1·6 per cent., except in the case of official incomes, where it adopts an uniform rate of one per cent.

Under the Act, all payments of whatever amount were made on a single day. Under the Bill, amounts equalling or exceeding Rupees 40 will, as a rule, be payable in two half-yearly instalments. In the case of official incomes, the percentage will be deducted from the monthly payments.

Under the Act a Company paid for its license a sum depending on the amount of its paid-up

capital. Under the Bill it will pay one per cent. on the dividend which it has declared during the previous year. If no such dividend has been declared, the Company will pay the nominal tax of Rupees 10. Companies whose principal place of business is out of India will pay a tax of Rupees 500.

These changes rendering the tax not only lower in its amount but narrower in its incidence, it is thought expedient to withdraw from the Supreme Government the power to authorize deductions of monies paid under municipal or local laws.

W. N. MASSEY.

CALCUTTA,
The 13th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a week :—

No. 10 OF 1868.

A Bill to amend the Consolidated Customs' Act.

WHEREAS Section 132 of the Consolidated Customs' Act (No. VI of 1863) provides that no refund of duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be allowed, unless application to re-land shall have been made, or notice of non-shipment shall have been given, before the vessel on which such goods were intended to be shipped or from which they were re-landed shall have left the port; And whereas it is expedient to extend the time within which such application or notice may be made or given : It is hereby enacted as follows :— Preamble.

1. For the proviso contained in the said section, the following shall be substituted :— Amendment of Act No. VI of 1863, section 132.

Provided that no such refund shall be allowed unless application to re-land shall have been made, or notice of non-shipment shall have been given, within three clear working days after the vessel on which such goods were intended to be shipped or from which they were re-landed shall have left the port.

2. This Act may be called the "Consolidated Customs' Act Amendment Act." Short title.

STATEMENT OF OBJECTS AND REASONS.

Section 132 of the Consolidated Customs' Act (No. VI of 1863) authorizes the refund of export duty levied upon goods not shipped or on goods shipped and afterwards re-landed. The privilege, however, is accompanied by a proviso that the application to re-land be made, or the notice of non-shipment be given, before the vessel leaves port. The Bengal Chamber of Commerce has represented that the section is practically a dead-letter owing to the impossibility, under the present system of business, of conforming to the proviso.

"As a rule," the Chamber observes—

"Ships are now despatched with as little delay as possible after clearance at the Custom House. Having secured a pilot and engaged a steamer to tow her to sea, a vessel starts at a very early hour the day after she clears (generally late in the afternoon), and is half-way down the river before a shipper can be aware that a portion of his goods has been shut out.

"A Master of a vessel may engage to take on board more than he finds at the last moment the ship can carry, and is unable to receive a portion of the cargo with which he clears out, but his ship cannot be detained, and the vessel leaves the port before application for re-land of short-shipment can be made within the period limited by the Act."

The present Bill accordingly proposes to extend the time within which the application or notice may be made or given to three clear working days after the vessel has left port.

W. N. MASSEY.

The 4th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March 1868, and was referred to a Select Committee with instructions to make their report thereon in a week :—

No. 11 OF 1868.

A Bill to exempt Timber and Woods from Import Duty.

WHEREAS it is expedient to exempt timber and woods imported by sea into British India from the duties of customs chargeable thereon; It is hereby enacted as follows :— Preamble.

1. Notwithstanding anything contained in "the Indian Customs' Duties' Act, 1867," no duties of customs shall be chargeable on timber and woods imported by sea into British India. Timber and woods to be free of import duty.

STATEMENT OF OBJECTS AND REASONS.

The Indian Customs' Duties' Act (No. XVII of 1867) imposes duties of 7½ per cent. on all timber imported into British India. These duties are so high that they have effectually checked an importation which, in the present state of demand and supply, it is desirable to encourage. The present Bill, therefore, abolishes the duties in question so far as regards timber imported by sea.

W. N. MASSEY.

CALCUTTA,
The 12th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th March 1868, and is hereby promulgated for general information :—

ACT NO. V OF 1868.

An Act to enable the Governor of Bombay in Council to delegate to the Commissioner in Sind certain of the powers of a Local Government.

1. It shall be lawful for the Governor of Bombay in Council, by a notification published in the Bombay Government *Gazette*, to delegate to the Commissioner in Sind all or any of the powers conferred on the said Governor in Council, as the Local Government of the Province of Sind, by any of the Bombay Regulations, or by any Act of the Governor General of India in Council solely applicable to the Presidency of Bombay, or by any Act passed heretofore or hereafter by the Governor of Bombay in Council, or by any of the Acts of the Governor General of India in Council mentioned in the schedule to this Act. Governor of Bombay in Council may delegate to Commissioner in Sind certain powers of Local Government.

2. It shall be lawful for the Governor of Bombay in Council, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind all or any of the powers heretofore or hereafter conferred by any Act of the Governor General of India in Council on the Governor of Bombay in Council as the Local Government of the Province of Sind. Governor of Bombay in Council may, with consent of Governor General in Council, delegate to Commissioner of Sind certain powers of Local Government.

3. All acts done by the Commissioner in Sind under the authority of any power so delegated, shall be as valid as if they had been done by the Governor of Bombay in Council. Validation of acts of Commissioner.

SCHEDULE.

Act XXVI of 1850 (to enable improvements to be made in Towns).

Act VII of 1854 (for the apprehension within the territories under the government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them).

Act XXV of 1861 (for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter).

Act VI of 1863 (to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India).

Act VII of 1865 (to give effect to Rules for the management and preservation of Government Forests).

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th March 1868, and is hereby promulgated for general information :—

THE MUNICIPAL IMPROVEMENTS' (N. W. P.) ACT.

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ACT No. VI OF 1868.

An Act to make better provision for the appointment of Municipal Committees in the North-Western Provinces, and for other purposes.

Preamble.

WHEREAS it is expedient to make better provision for the appointment of Municipal Committees in the North-Western Provinces of the Presidency of Fort William, and for the police, conservancy and local improvements, and for education and for the levying of rates and taxes, in the places to which this Act may be extended; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Municipal Improvements' (North-Western Provinces) Act, 1868."

Interpretation-clause.

2. In this Act, unless there be something repugnant in the subject or context—

"Committee" means a Municipal Committee appointed under the provisions of this Act;

"Committee."

"Municipality" means any town or towns to which this Act may be extended;

"Municipality."

"Lieutenant Governor" means the Lieutenant Governor of the said Provinces.

"Lieutenant Governor."

Power to extend Act.

3. The Lieutenant Governor may extend this Act, by notification in the local official *Gazette*, to any town or towns in the territories under his government.

Power to define limits of places to which Act extends.

4. For the purposes of this Act, the Lieutenant Governor may from time to time, by notification in the local official *Gazette*, define the limits of any town, and may include within the limits of such town any Railway-station, village, building or land in the vicinity:

Provided that no cantonment shall, without the previous consent of the Governor General of India in Council, be deemed to be a town for the purposes of this Act.

The Lieutenant Governor may from time to time, by notification in the local official *Gazette*, declare to be united for the purposes of this Act any two or more towns, and may also declare by what name the municipality so formed shall be designated.

Existing Committees to be deemed Committees under this Act.

5. All Municipal Committees hitherto appointed under the orders of the Lieutenant Governor, shall be deemed Committees under this Act, and shall continue in office until a Committee shall have been appointed or elected under section 6.

Act No. XXVI of 1850 *(to enable improvements to be made in towns)* shall cease to have effect in the towns into which it has been introduced, except as to any act done or liability incurred under it:

Provided that all rules made and taxes imposed under Act No. XXVI of 1850, which have been approved by the Lieutenant Governor, shall continue in force and recoverable as if they had been made and imposed under the provisions of this Act.

PART II.

APPOINTMENT OF MUNICIPAL COMMITTEES.

Committees appointed by Lieutenant Governor or election.

6. In any municipality to which this Act shall have been extended, the Lieutenant Governor may appoint or direct to be appointed by election, for such period not exceeding two years as to him may seem fit, any number of the inhabitants of such municipality, to be members of a Committee for carrying out the purposes of the Act.

The persons so appointed shall continue in office for two years or until their successors shall have been appointed, and shall be eligible for re-appointment.

In cases when the Lieutenant Governor directs the appointment to be by election, he may fix the time and manner of the election and the qualification of the electors, and generally may make

such rules as he shall think fit for regulating the election.

Removal of members.

The Lieutenant Governor may from time to time remove any of the members of the Committee so appointed who shall desire to be discharged or refuse or become incapable to act, or be convicted of an offence punishable under the Indian Penal Code with imprisonment for a term of not less than six months. The Lieutenant Governor may also, if he think fit, on the recommendation of the Committee, add to their number, and fill up vacancies occurring among them.

Every member so appointed shall have the same powers and be subject to the same liabilities and vacate his office and be eligible for re-appointment as if he had been originally appointed a member under the first clause of this section.

Ex officio members.

In addition to the members appointed as aforesaid, the Lieutenant Governor shall have power to appoint, by notification in the official *Gazette*, *ex officio* members of the Committee for every place in which they exercise their offices and to which this Act shall have been extended:

Provided that the number of such *ex officio* members shall not be more than one-third of the total number of the Committee.

Appointment of president and vice-president.

7. The Lieutenant Governor may also appoint the president and vice-president, or either of them, of any Committee, or sanction the election by any Committee of one of their members as president or as vice-president.

Appointment of secretary.

The Committee may appoint any one of their members or any other person to be their secretary.

Notification of appointments.

All appointments made under this section shall be notified in the local official *Gazette*.

PART III.

OFFICE AND MEETINGS OF COMMITTEES.

Committee to have an office.

8. The Committee shall have an office, where they shall meet for the transaction of business at least once in every month.

Chairman at meetings.

9. The president, or in his absence the vice-president, shall take the chair at every meeting of the Committee. In the absence of both the president and vice-president, the members present may elect a chairman for the occasion.

The meetings shall be either general or special.

The president or vice-president may whenever he thinks fit, and he shall, upon a requisition made in writing by not less than one-fifth in number of the members, convene a meeting.

Notice shall be given of every such meeting, and when the meeting is to be special, at least three days' notice thereof shall be given. Every notice shall state the general nature of the business to be transacted at the meeting proposed to be called.

Quorum.

The quorum necessary for the transaction of business at a general meeting shall be three.

The quorum necessary for the transaction of business at a special meeting shall be one-half of the total number of members at the time of the meeting; and at least two-thirds of such quorum shall consist of non-official members.

Dissolution.

If within one hour from the time appointed for the meeting a quorum is not present, the meeting, if summoned by the president or vice-president, shall be dissolved.

Adjournment.

In any other case it shall stand adjourned to the same day in the next week at the same time and place. And if at such adjourned meeting a quorum is not present, it shall be adjourned *sine die*.

All business may be transacted at a general meeting which this Act does not require to be transacted at a special meeting.

Voting.

All questions which may come before the Committee at any meetings shall be decided by a majority of votes. Every member shall have one vote. In case of equality of votes, the chairman shall have a casting vote.

Casting vote.

Publication of proceedings.

Such decisions shall be recorded in a book kept for the purpose, and shall be published in some local English or vernacular newspaper, or in such other manner as the Lieutenant Governor may from time to time direct.

Correspondence between Committee and Local Government.

10. All correspondence between the Committee and the Local Government shall pass through the Commissioner of the Division.

The Commissioner of the Division shall be entitled to make such suggestions for the consideration of the Committee as he may deem fit; and the Committee shall furnish him with any information he may call for connected with the duties imposed upon them by this Act.

PART IV.

POWERS OF COMMITTEES.

Power to make assessments and levy taxes.

11. The Committee may at a special meeting define the persons or property within the municipality to be taxed for the purposes of this Act and the amount or rate of the taxes to be imposed.

If such taxes receive the sanction of the Lieutenant Governor, but not otherwise, the Committee may at a special meeting impose them accordingly.

The Committee may, at a special meeting, with the same sanction, cancel or vary any tax so imposed.

Such taxes may be all or any of the following:—

(1). A tax on houses, buildings and lands according to the annual value thereof not exceeding seven and a half per cent. of such value:

(2). A tax on professions and trades:

(3). Taxes on carriages, horses, mules, elephants, camels, bullocks and asses:

(4). Tolls on carriages, carts and animals entering the limits of the municipality:

(5). An octroi on articles brought within the said limits for consumption or use therein: Provided that a list of such articles shall have been submitted to and approved by the Lieutenant Governor: Provided also, that the Lieutenant Governor shall have power to exempt from the octroi any such articles intended for consumption or use by any class of persons or animals.

No other species of tax shall be imposed without the previous sanction of the Governor General of India in Council.

Taxes to be confirmed.

12. No tax shall be collected until it shall have been confirmed by such persons and in such manner as the Lieutenant Governor shall appoint.

Rules for confirmation and collection of taxes.

The Lieutenant Governor may from time to time make rules as to the persons by whom and the manner in which any assessment of taxes under this Act shall be confirmed and for the collection of such taxes.

The Lieutenant Governor may from time to time repeal, alter or add to such rules.

No rate invalid for defect of form.

13. No rate on property made under this Act shall be invalid for defect of form, and it shall be enough in any such rate on property or any assessment of value for the purpose of making such rate, if the property rated or assessed shall be so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

Rules and Bye-laws.

Power of Committees to make rules.

14. Every Committee may at a special meeting make rules consistent with this Act, for regulating the time and place of their meeting, the conduct of their business, the restricting of the amount or objects of expenditure under section 24, the division of duties among the members of the Committee, the salaries, appointment, suspension and removal of the officers and servants of the Committee, and other similar matters.

Enforcement of rules and regulations.

15. The Committee may appoint one or more of their number to carry out their resolutions, and to enforce the rules and bye-laws made under the provisions of this Act for the protection of the public health, or they may appoint a special officer for such purposes.

Power to make bye-laws as to nuisances, and registration of births, marriages and deaths.

16. The Committee may at a special meeting make bye-laws for defining, prohibiting and removing nuisances which are not public or common nuisances under the Indian Penal Code, or under Act No. V of 1861 *(for the regulation of Police)*, and for the securing of a proper registration of births, marriages and deaths, and for carrying out all or any of the purposes of this Act.

The Committee may from time to time at a special meeting repeal, alter, or add to such bye-laws.

Confirmation of bye-laws.

17. No bye-law and no alteration or repeal of, or addition to, a bye-law shall have effect until it shall have been confirmed by the Lieutenant Governor.

Publication of bye-laws.

All bye-laws made under this Act and all rules made under section 14, and all alterations and repeals of, and additions to, such bye-laws and rules shall be published for such length of time and in such manner as the Lieutenant Governor shall from time to time direct.

Power to prohibit repetition or continuance of nuisances.

18. Every Committee may enjoin within the limits of the municipality any person not to repeat or continue a public nuisance. Every such injunction shall be deemed to have been made by a public servant.

Power to remove nuisances.

19. Every Committee which the Lieutenant Governor shall authorize in this behalf may, so long as such authorization continues, exercise the powers of a Magistrate of a District, as described in section 308 of the Code of Criminal Procedure, for the removal of nuisances, and in the exercise of such powers shall follow the procedure prescribed in chapter XX of the same Code.

Power to buy and sell land for purposes of Act.

20. Any Committee may, at a special meeting, and with the previous sanction of the Lieutenant Governor, purchase land for the purposes of this Act, and may at a like meeting and with the like sanction sell any portion of such land which is not required for the purposes aforesaid, and convey the same in the names of the president and two of the members of the Committee.

Receipts.

The receipt of the president and any two members of the Committee for any monies paid to them upon any such sale shall effectually discharge the persons paying the same therefrom or from being concerned to see to the application thereof, or being accountable for the non-application or mis-application thereof, and the proceeds of any such sale shall be applied for the purposes of this Act.

Cancellation and suspension of proceedings of Committee.

21. The Lieutenant Governor may by order cancel, suspend or limit any of the acts, proceedings or rules of any Committee.

Abolition of taxes.

The Lieutenant Governor may also abolish any tax which shall have been sanctioned under the provisions hereinbefore contained, but not so as to entitle any person to a refund of monies paid in respect of such tax.

PART V.

RIGHTS, DUTIES AND LIABILITIES OF COMMITTEES.

(a.)—Municipal Fund.

Municipal Fund.

22. All sums received by the Committee of any municipality to which this Act extends, and all fines levied under this Act, and all receipts from property entrusted to and managed by the Committee, shall constitute a fund which shall be called the Municipal Fund of such municipality, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as trustees for the purposes of this Act.

Custody and disbursement of Municipal Fund.

23. The funds of every Committee shall be kept in the Government Treasury of the District or in the Bank (if any) to which the Government Treasury business shall have been made over.

No disbursement of such funds or any part thereof shall be made except under the signatures of the president or vice-president and one other member of the Committee.

Duties of Committees.

24. Every Committee, subject to such rules restricting the amount or the objects of expenditure as it shall make at a special meeting, and so far as the Municipal Fund at their disposal will permit, shall, after providing out of such fund for a police establishment in the manner hereinafter mentioned, keep the public streets, roads, drains, tanks and water-courses of the municipality for which they are appointed, clean and in repair,

and may cause such streets and roads or any of them to be watered and lighted,

and may construct and provide for the management of poor-houses, dispensaries, market-places and other works of general utility,

and generally may do all acts and things necessary for the purposes of conservancy and local improvement.

The Committee may also make provision, by the establishment of new schools or the aiding of already existing schools, or otherwise, for the promotion of education in the municipality for which such Committee is appointed.

Contracts.

Every contract made on behalf of any Committee in respect of any sum exceeding rupees twenty, or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the president or vice-president and at least two other members of the Committee, of whom one shall be an *ex officio* member. Unless so executed, it shall not be binding on the Committee.

Municipal Police.

Provision for Police.

25. Every Committee shall provide in the first place from its funds for the maintenance of the police establishment in the municipality.

The municipal police shall be appointed under such Act of the Governor General in Council as may be applicable to the town, and their number shall be fixed by the Committee in consultation with the Inspector General of Police, subject to the final decision of the Lieutenant Governor.

Police to aid in carrying out orders regarding nuisances.

26. Every officer of police in any municipality to which this Act shall have been extended shall have power to take into custody without a warrant any person who within his view commits any of the offences mentioned in section 34 of Act No. V of 1861 *(for the regulation of Police)*, and shall be bound to carry out the orders issued by the Committee for the prohibition and prevention of public nuisances, or nuisances defined to be such by any bye-law made under this Act.

Annual Reports.

Annual reports and statements to be submitted.

27. Every Committee shall annually, or oftener if directed by the Lieutenant Governor to do so, submit statements of their receipts on account of and disbursements from the Municipal Fund, and also reports of all works executed or proceedings taken by them under the authority of this Act.

The Committee shall also submit, at such time and in such form as may be directed by the Lieutenant Governor, an estimate of their probable receipts for the financial year next following, with proposals for their expenditure.

An abstract of such estimate and proposals shall, on being so submitted, be published in such manner as the Lieutenant Governor shall from time to time direct.

The Lieutenant Governor may from time to time make rules consistent with this Act, as to the cost and the class of works which the Committee may execute, and the Committee shall be legally bound to obey such rules.

Public Highways.

Right of Committee in public highways.

28. All public highways in any municipality in which this Act is in force, not specially reserved by Government, together with all erections thereon and all materials thereof, shall be vested in and belong to the Committee.

Land required for Public Purposes.

Land required for municipal purposes may be taken up under Act No. VI of 1857.

29. When any land within the limits of any municipality to which this Act is extended is required for the construction or improvement of a highway, for the promotion of the healthiness of the neighbourhood, or for any other public purpose, if the Committee cannot agree with the owner for the purchase thereof, the Lieutenant Governor, on the recommendation of the Committee, may notify in the local official *Gazette* that such land is required under the provisions of Act No. VI of 1857, and on payment by the Committee of the compensation awarded under such Act, the land shall vest in them for the purposes of this Act.

Suits by and against Committees.

Suits by and against Committees.

30. Every Committee shall sue and be sued in the name of their president.

Members not personally liable for contracts made by Committee.

No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for and chargeable with all contracts made in the manner above provided for.

Every member of a Committee shall be liable for any misapplication of money entrusted to the Committee to which he shall have been a party, or which shall happen through or be facilitated by the neglect of his duty, and he shall be liable to be sued for the same in such Court as the Lieutenant Governor shall direct as for money due to Government.

Liability of members for breach of trust.

31. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for any thing done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, stating the cause of suit and the name and place of abode of the intending plaintiff.

Notice previous to bringing suit against Committee or its officers.

Unless such notice be proved, the Court shall find for the defendant.

Every such suit shall be commenced within three months next after the accrual of the cause of the suit and not afterwards.

If any person to whom any such notice of suit is given, shall, before suit is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

PART VI.

PENALTIES AND PROSECUTIONS AND RECOVERY OF TAXES.

32. No member of a Committee or servant of a Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of rupees five hundred:

Penalty on member or servant of a Committee being interested in contracts made with Committee.

Provided always that no person shall be disqualified from acting as a member or servant of a Committee by being a shareholder in or member of any incorporated or registered Company by reason of any contract entered into between such Company and the Committee.

33. Whoever infringes any bye-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding rupees fifty, and in the case of a continuing infringement, to a fine not exceeding rupees five, for every day after notice from the Committee of such infringement.

Penalty for infringement of bye-laws or non-payment of fines.

In default of payment of any fine imposed under this section, the defaulter shall, in the case of a continuing infringement, be liable to imprisonment for a term not exceeding one month; and in any other case, to imprisonment for a term not exceeding eight days.

34. Prosecutions under this Act for infringements of rules or bye-laws may be instituted before any Magistrate by the Committee or any person authorized by the Committee in this behalf.

Prosecutions.

35. All arrears of taxes imposed under this Act may be recovered as if they were fines, in the manner prescribed in section 61 of the Code of Criminal Procedure.

Recovery of taxes.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th March 1868, and is hereby promulgated for general information:—

ACT No. VII OF 1868.

An Act to amend the law relating to Appeals and Reviews of Judgment in the Panjáb.

WHEREAS it is expedient to amend the law relating to appeals and reviews of judgment in the Courts established in the Panjáb; It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The Panjáb Appeals' Act, 1868."

Short title.

2. This Act shall extend only to the territories for the time being under the government of the Lieutenant Governor of the Panjáb. It shall come into operation from the thirtieth day of April 1868, in regard to all appeals preferred after that day, and shall continue in force to the thirtieth day of April 1873:

Extent of Act.

Commencement and continuance of Act.

Provided that, as to such appeals (if any) as shall before the day last mentioned have been preferred under the provisions herein contained, and shall not have been disposed of, this Act shall remain in force until such appeals shall have been disposed of as aforesaid.

3. Except when otherwise provided in this Act or any other Act in force for the time being, an appeal shall lie from the decrees of the Courts of original and appellate jurisdiction to the Courts authorized under Act No. XIX of 1865 (*The Panjáb Courts' Act*) and Act IV of 1866 (*The Panjáb Chief Court Act*) to hear appeals.

Appeals when to lie.

4. All appeals falling within the jurisdiction of the Courts established in conformity with the said Acts shall, save as in the said Acts and in this Act is otherwise provided, be regulated by the Code of Civil Procedure.

Code of Civil Procedure to apply to appeals.

5. If the decision of a Deputy Commissioner or of a Commissioner passed in regular appeal reverse or modify the decision of the Court of original jurisdiction on a point material to the merits of the case, the Commissioner, where the decision shall have been passed on regular appeal by the Deputy Commissioner, and

Second regular appeals.

the Chief Court where the decision shall have been passed on regular appeal by the Commissioner, may receive a second appeal, if, on a perusal of the grounds of appeal and of copies of the judgments of the Courts below, a further consideration of the case appear to the Commissioner or the Chief Court (as the case may be) requisite for the ends of justice.

6. The memorandum of appeal prepared in the form and containing the particulars mentioned in the Code of Civil Procedure; accompanied by copies of the judgments of the lower Courts, shall be presented in the Court empowered to hear the appeal within the period hereinafter specified, unless the appellant shall show sufficient cause to the satisfaction of such Court for not having presented the memorandum of appeal within such period, that is to say, within sixty days if the appeal lie to the Court of a Deputy Commissioner or Commissioner, and within ninety days if the appeal lie to the Chief Court.

Time for presenting appeal.

The period shall be reckoned from and exclusive of the day on which the judgment and decree appealed against was pronounced and also exclusive of such time as may be requisite for obtaining a copy of the judgment and decree from which the appeal is made.

7. When a memorandum of appeal, or an application for the admission of a special appeal, has been registered, the Appellate Court may, if it sees fit, after fixing a time for hearing the appellant or his pleader, and hearing him accordingly if he appears at such time, confirm the decision of the lower Court, without sending intimation of the appeal to such Court and without issuing notice to the respondent.

Confirmation of decision of lower Court.

8. The Chief Court of the Panjáb may, *whenever it thinks proper to* do so, either on the agreement of the parties to that effect or for purposes of justice, remove and try any appeal falling within the jurisdiction of any Court subject to its superintendence.

Chief Court may remove appeals.

9. Any person considering himself aggrieved by a decree of a Court of original jurisdiction from which no appeal shall have been preferred to a superior Court, or by a decree of a District or Divisional Court from which no regular or special appeal shall have been admitted by the Chief Court, or by a decree of the Chief Court, from which either no appeal may have been preferred to Her Majesty in Council, or, an appeal having been preferred, no proceedings in the suit have been transmitted to Her Majesty in Council, and who, from the discovery of new matter or evidence which was not within his knowledge, or could not have been adduced by him at the time when such decree was passed, or from any other good or sufficient reason, may be desirous of obtaining a review of the judgment passed against him may apply for a review of judgment by the Civil Court which passed the decree, or by any Court to which the business of the former Court has been transferred.

Review of judgment.

Except as hereinbefore provided, the judgments of the Civil Courts established in conformity with the said Acts and with Act No. III of 1868 (*to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár*) shall not be subject to revision.

10. If in any suit pending when this Act comes into operation, it appears to the Court that the application of its provisions would deprive any party to a suit of a right of appeal which, but for the passing of this Act, would have belonged to him, the Court shall proceed according to the law in force immediately before this Act takes effect.

Pending suits.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

HOME DEPARTMENT.

NOTIFICATIONS.

Public.

Fort William, the 25th March 1868.

No. 1462.

Mr. F. G. Millett, of the Civil Service, is permitted to proceed to Europe on furlough for a period of three years from the date of embarkation.

The 26th March 1868.

No. 1465.

APPOINTMENT.—Assistant Surgeon J. J. Heffernan, of the Madras Medical Service, to be Civil Surgeon of Rangoon, vice Surgeon A. J. Cowie.

The 27th March 1868.

No. 1524.

The Governor General in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William Mr. E. Grey, of the Civil Service, who returned from furlough on the 12th instant.

Judicial.

The 23rd March 1868.

No. 510.

Lieutenant Colonel W. Metcalf, of the 35th Regiment N. I., held charge of the current duties of the Office of Cantonment Magistrate of Saugor from the 3rd December 1867 to the 13th January 1868 inclusive.

No. 517.

The Hon'ble W. S. Seton-Karr, Judge of the High Court of Judicature at Fort William in Bengal, has obtained leave to proceed to Europe on medical certificate for four months from the 25th instant, from which date the unexpired portion of the leave of absence granted to him on private affairs for one month will be cancelled.

The 24th March 1868.

No. 524.

The Hon'ble W. S. Seton-Karr resumed his seat as a Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 24th instant.

No. 525.

The Hon'ble W. S. Seton-Karr availed himself on this date of the leave on medical certificate granted to him in General Order No. 517, dated the 23rd instant.

No. 526.

Under the provisions of the Act of Parliament 24 and 25 Vic., Cap. 104, Section 7, the Governor General in Council has been pleased to appoint the Hon'ble Charles Parry Hobhouse, of the Bengal Civil Service, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal.

The 27th March 1868.

No. 552.

The Hon'ble F. A. B. Glover took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the 14th instant.

No. 555.

Govind Rao, while officiating as Tehsildar of Akote, and Gopal Rao, while officiating as Tehsildar of Ballapore, in the Hyderabad Assigned Districts, are invested with the powers of a Subordinate Magistrate of the 2nd Class, described in Section 22 of Act XXV of 1861, to be exercised within their respective Tehseels.

Education.

The 27th March 1868.

No. 179.

Leave of absence for ten days is granted to Major P. Dods, Director of Public Instruction in the Central Provinces, from such date as he may avail himself of it preparatory to his obtaining leave of absence to Europe.

No. 180.

APPOINTMENT.—Mr. C. Browning, Inspector of Schools, Southern Circle, in the Central Provinces, to officiate as Inspector General of Education in those Provinces during the absence of Major Dods, or until further orders.

Police.

The 23rd March 1868.

No. 135.

Lieutenant Colonel Charles Coote, Madras Staff Corps, made over charge of his duties as Superintendent of Police, Tavoy District, to Lieutenant Colonel Faithfull, Deputy Commissioner, on the forenoon of the 17th ultimo.

The 27th March 1868.

No. 146.

Lieutenant Alexander Cook, Madras Staff Corps, Superintendent of Police in British Burmah, obtained preparatory leave from the forenoon of the 23rd of January last, to enable him to apply for leave of absence to Europe on medical certificate.

Revenue.

The 27th March 1868.

No. 373.

The Governor General in Council has been pleased to sanction the under-mentioned promotion in the Great Trigonometrical Survey of India to fill an existing vacancy:—

Lieutenant W. M. Campbell, R. E., Assistant Surveyor of the 1st Grade, to be Surveyor of the 3rd Grade, with effect from the 1st of February 1867.

No. 379.

Lieutenant S. H. Cowan, 4th Division Revenue Survey, Lower Provinces, is permanently appointed to the Revenue Survey as Assistant Surveyor of the 2nd Grade, with effect from the 17th instant.

Ecclesiastical.

The 27th March 1868.

No. 169.

The Governor General in Council is pleased to permit the Reverend Horatio Moule a Senior Chaplain on the Bengal Ecclesiastical Establishment, to retire from the service from the 8th proximo on the pension to which he may be entitled.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Political.

Fort William, the 26th March 1868.

No. 312.

In continuation of G. O. No. 208, dated 27th ultimo, and subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize Mr. Charles H. Bailey as Acting Vice-Consul General for the United States of America, for the Port of Calcutta, during Mr. J. W. Linzee's absence from India.

No. 314.

The following letter from Her Majesty's Consul and British Agent at Jeddah, regarding the Sanitary Regulations enforced in the case of all vessels arriving at that Port from Indian Ports and Aden, is published for general information:—

"1. I have the honor to inform you that the Sanitary Authorities at this Port have addressed a letter to me, under date of the 14th of January instant, stating that all vessels from Indian Ports, the Straits Settlements, or Aden, arriving here or at any Port in the Red Sea, must be furnished with a Bill of Health, granted by the proper Authorities, from the Port of their departure as well as from any Port or Ports where they may touch during the voyage, and also that the number of passengers must not exceed that allowed by law, according to the tonnage of the vessel.

"2. In case of the non-observance of these Regulations, the Sanitary Authorities will, according to the circumstances of the case, either oblige the vessel to undergo a quarantine, or will inflict a fine amounting to about one £1-16-0 sterling. pound and sixteen shillings sterling for every hundred tons of the ship's burthen."

* * * *

General.

The 26th March 1868.

No. 543.

APPOINTMENTS.—Mr. M. Low, Deputy Commissioner of Nagpore, to officiate as Commissioner of Nagpore during the absence of Mr. R. E. Egerton, transferred temporarily to the Punjab, or until further orders.

Major E. M. Playfair, Cantonment Magistrate of Kamptee, to officiate as Deputy Commissioner of Nagpore.

No. 545.

Consequent on the departure of Surgeon T. W. R. Amesbury, Assistant Surgeon C. A. Atkins held medical charge of the Bundlekund Agency and Civil Departments at Nowgong from the 22nd November 1867 to the 15th February 1868.

Surgeon Major A. L. Campbell, of the 7th Bengal Cavalry, is appointed to the medical charge above mentioned, in addition to his other duties, with effect from the 15th ultimo.

No. 547.

Lieutenant E. S. Ludlow, Assistant Superintendent, 3rd Class, Mysore, returned from sick leave to Europe, and reported his arrival at Bangalore on the 4th instant.

No. 548.

Major A. J. Bruce, Deputy Superintendent of the Toomkoor District, Mysore, reported his departure for England by the Ship *Renown* on the 29th ultimo.

No. 551.

LEAVE.—Captain J. T. Bushby, Deputy Commissioner of the Woon District in East Berar, is granted privilege leave of absence for two months.

No. 553.

LEAVE.—Assistant Surgeon T. Beaumont, Residency Surgeon at Indore, is granted leave of absence for two months to proceed to Bombay on urgent private affairs.

No. 555.

LEAVE.—Honorary Assistant Surgeon J. Harrison, in Civil Medical charge of the Sumbulpore District, in the Central Provinces, is granted privilege leave of absence for three months.

No. 557.

LEAVE.—Privilege leave of absence has been granted to the under-mentioned Officers of the Burmah Commission:—

Moung Tso, Extra Assistant Commissioner, 3rd Class, 1st Grade, for one month.

Moung Phay, Extra Assistant Commissioner, 4th Class, 1st Grade, for one month.

Moung Shwe Aye, Extra Assistant Commissioner, 3rd Class, 2nd Grade, for one month and six days.

No. 559.

LEAVE.—Major E. J. Spilsbury, Deputy Commissioner of the 1st Grade in Burmah, has been granted privilege leave of absence for sixty days.

No. 561.

LEAVE.—Mr. George Campbell, Chief Commissioner of the Central Provinces, is granted fifteen months' leave to Europe on medical certificate.

No. 563.

APPOINTMENT.—Mr. J. H. Morris, Settlement Commissioner, to officiate as Chief Commissioner of the Central Provinces, during the absence on leave of Mr. George Campbell.

Telegraph.

The 26th March 1868.

No. 292.

Mr. G. W. W. Barclay, appointed by the Right Hon'ble the Secretary of State for India to be an Assistant Superintendent of the 4th Grade in the Telegraph Department, reported his arrival in India on the 12th instant.

No. 294.

Lieutenant Colonel D. G. Robinson, Director General of Telegraphs in India, reported his return to duty on the 11th January last.

R. TEMPLE,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 23rd March 1868.

No. 1682.

Mr. J. L. Lushington, Accountant General, Bombay, is allowed leave of absence on private affairs for six months, from the 11th proximo.

Mr. C. E. Chapman, Deputy Accountant General, Bombay, to officiate as Accountant General, Bombay.

Mr. E. Gay, Assistant Comptroller General of Accounts, to officiate as Deputy Accountant General, Bombay.

Mr. F. M. Bland, Assistant in the Financial Secretariat, is detached for duty in the Comptroller General's Office, vice Mr. Gay.

No. 1717.

Mr. R. A. Sterndale, Assistant to the Deputy Commissioner of Paper Currency, Lahore Circle, availed himself of the privilege leave granted to him, in Financial Notification No. 165 of the 7th January 1868, on the afternoon of the 8th idem, and returned to duty on the forenoon of the 10th ultimo.

The 24th March 1868.

No. 1732.

Mr. H. A. Mangles, Accountant General, British Burmah, returned from leave on medical certificate on the 5th ultimo, and received charge of his office from Mr. C. R. Kiernander on the forenoon of the following day.

No. 1760.

Mr. J. C. Gilliland, an Assistant in the 5th class of the Financial Department, at present attached to the Office of the Accountant General, Punjab, is allowed twelve months' leave to Europe on medical certificate.

The Governor General in Council is pleased to make the following transfers:—

Mr. R. W. Mathews, an Assistant in the 5th class of the Financial Department, at present attached to the Accountant General's Office, Bombay, to the Accountant General's Office, Punjab.

Mr. E. Rule, an Officer in the 4th class of the Financial Department, at present attached to the Comptroller General's Office, to the Accountant General's Office, Bombay.

The 25th March 1868.

No. 1767.

Leave on private affairs for one year without pay is allowed to Mr. D. R. Onslow, with effect from the 25th April next.

No. 1771.

Mr. L. Berkeley, Assistant Commissioner of Paper Currency in charge of the Exchange Department, Calcutta, is allowed six months' leave on private affairs from the date on which he may make over charge of his office here.

No. 1773.

Mr. R. Sterndale to officiate as Assistant Commissioner of Paper Currency in charge of the Exchange Department, Calcutta, during the absence of Mr. Berkeley on leave.

The 26th March 1868.

No. 1808.

The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay in February 1868 is published for general information:—

	CALCUTTA.			MADRAS			BOMBAY.		
	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.
	Government.	Merchants.		Government.	Merchants.		Government.	Merchants.	
In February 1868	1,360	8,56,161	9,96,531	4,153	7,652	...	102	6,08,928	11,99,640

The 27th March 1868.

No. 1839.

In continuation of Notification No. 989, dated the 14th February 1868, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of January last, contrasted with that of the previous years, is published for general information:—

	January 1866.	January 1867.	January 1868.
	Rs.	Rs.	Rs.
Government of India	1,95,70,647	65,43,412	33,85,037
Bengal	1,35,79,315	1,43,60,617	1,70,05,102
British Burmah	25,59,903	11,16,006	17,69,290
North-Western Provinces	2,21,84,052	2,19,59,495	2,26,31,781
Oude	47,48,301	44,84,921	46,49,884
Punjab	1,06,77,175	96,42,750	98,80,601
Bombay	2,78,05,964	2,06,86,156	2,32,32,427
Central Provinces	39,51,524	36,01,732	48,77,889
Madras	1,96,85,818	2,06,57,898	2,16,74,730
	12,47,62,699	10,30,52,987	11,91,06,741
Berars	39,11,943	50,58,594	*
TOTAL Rs. ...	12,86,74,642	10,81,11,581	

* The Cash Balance of the Berars is omitted, their Revenues and Charges being now excluded from those of the Government of India.

Published by order of the Governor General in Council,

E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 21st March 1868.

No. 297 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Pay Department.

Major C. L. Brown, Pension Pay Master, Dinapore Circle, to officiate as 2nd Examiner, Pay Department, during the absence on sick leave of Major A. E. Osborn, or until further orders.

No. 298 *of* 1868.—The Right Hon'ble the Governor General in Council is pleased to direct that from, or as soon as practicable after, the 1st April 1868, the present arrangement of the Pay and Pension Circles in the Bengal Presidency shall be revised.

2. The separate Pension Pay Circles will be abolished.

3. There will be four consolidated Pay Circles by which the Pensioners included in each Circle will be paid.

4. For this purpose, in addition to the Pay Master, a Deputy will be allowed to each Circle, whose duty it will be to visit periodically, under a fixed and duly notified arrangement, the stations or places of importance within the Circle where, or in the neighbourhood of which, any considerable number of Pensioners reside.

5. The Staff Salary of the Deputy Pay Masters will be Rs. 300, in addition to Staff Corps Pay of rank.

6. The Staff Salary of Pay Masters will remain unchanged.

7. The Pay Master will, as a general rule, be present at the Circle Office, the Deputy being available, under the orders of the Pay Master, to travel about the Circle paying the Pensioners. When not so employed, he will assist the Pay Master in the Circle Office.

8. The Pay Master will be responsible for the ordinary and pension payments, and should he consider it necessary, he may occasionally pay the Pensioners himself.

9. In the absence of the Pay Master on leave or duty, the Deputy will receive charge of the Office, when no other special arrangements are ordered.

10. Pensions payable on the 1st April will be disbursed by the present Pension Pay Masters previous to joining the Pay Circles to which they may be appointed.

11. The Controller of Military Accounts will issue the requisite instructions for the transfer of Pension Rolls to the new Circle Officers, and for the disposal of the Office Establishments.

12. Officers who may be appointed Deputy Pay Masters will retain their present allowances, if in excess of the salaries now prescribed for that grade, and those of them who are now Pay Masters will retain that designation.

13. The four Pay Circles will be—

The Presidency Circle,
The Allahabad Circle,
The Sirhind Circle,
The Trans-Ravee Circle,

and the following Military Stations will be severally allotted to them:—

PRESIDENCY CIRCLE.

Pay Office Calcutta.

Alipore.	Debrooghur (Assam).
Ballygunge.	Dinapore.
Barrackpore.	Dorunda.
Berhampore.	Dum-Dum.
Bhaugulpore.	Fort William.
Buxa (Bhootan).	Gowhatty.
Cachar.	Hazareebaugh.
Calcutta.	Julpigoree.
Cheerapoonjee.	Midnapore.
Chinsurah.	Sylhet.
Dacca.	Shillong.
Darjeeling.	Tezpore.
	Titalyah.

ALLAHABAD CIRCLE.

Pay Office Allahabad.

Agra.	Gondah.
Allahabad.	Goonah.
Allyghur.	Gwalior (Morar).
Augur.	Jounpore.
Banda.	Jhansie.
Benares.	Jubbulpore.
Cawnpore.	Lucknow.
Chunar.	Mehidpore.
Deolee.	Muttra.
Etawah.	Nagode.
Erinpoorah.	Nowgong.
Futtyghur.	Saugor.
Fyzabad.	Segowlie.
Goruckpore.	Sepree.
	Serongo.

SIRHIND CIRCLE.

Pay Office Umballah.

Almorah.	Landour.
Bareilly.	Lahore (Meean Meer).
Bhagsoo.	Meerut.
Buckloh.	Mooltan.
Delhi.	Moradabad.
Deyrah.	Nynee Tal.
Dugshai.	Phillour.
Dhurmsalla.	Roorkee.
Ferozepore.	Seetapore.
Govindghur.	Shahjehanpore.
Jullundur.	Simla.
Juttogh.	Subathoo.
Kangra.	Umballah.
Kussowlie.	Umritsur.

TRANS-RAVEE CIRCLE.

Pay Office Rawul Pindee.

Abbotabad.	Kohat.
Attock.	Murdan.
Bunnoo.	Murree.
Campbelpore.	Nowshera.
Dehra Ghazee Khan.	Peshawur.
Dehra Ismael Khan.	Rajanpore.
Hazara.	Rawul Pindee.
	Sealkote.

No. 299 *of* 1868.—With advertence to the above, the Permanent Establishment of Officers for Pay Circles will stand as follows:—

Pay Masters.

Colonel C. F. M. Mundy, Presidency Circle.
Major H. P. Williams (on preparatory leave). } Sirhind Circle.
Lieutenant Colonel A. Hunter (on leave). } Allahabad Circle.

Major G. J. D. Hay (on leave to Europe). } Trans-Ravee Circle.

Deputy Pay Masters.

Lieutenant Colonel O. Hamilton, Pay Master, (on leave to Europe). } Allahabad Circle.
Major H. A. Cockburn, Pay Master. } Sirhind Circle.
Major C. L. Brown, (Acting 2nd Examiner, Pay Department). } Presidency Circle.
Major H. D. Battye (on leave to Europe). } Trans-Ravee Circle.

The following officiating appointments will take place in the room of absent Pay Masters and Deputy Pay Masters:—

As Pay Masters.

Major H. A. Cockburn, Pay Master ... ... } Sirhind Circle,
during the absence on leave of Major H. P. Williams, or until further orders.

Captain J. P. Martin, Pension Pay Master, Lucknow ... } Trans-Ravee Circle,
during the absence on leave of Major G. J. D. Hay, or until further orders.

Captain M. C. Perreau, (Officiating Pension Pay Master, Lucknow) ... ... } Allahabad Circle,
during the absence on leave of Lieutenant Colonel A. Hunter, or until further orders.

As Deputy Pay Masters.

Lieutenant C. A. E. S. Carter, (Officiating Pension Pay Master, Meerut) ... } Sirhind Circle,
vice Major Cockburn.

Lieutenant C. G. Cautley, (Assistant, Pay Department), } Trans-Ravee Circle,
vice Major Battye.

Lieutenant H. H. P. Cowper, (Assistant, Pay Department), } Presidency Circle,
vice Major Brown.

Lieutenant Colonel A. S. Allen, Wing Officer, 5th Native Light Infantry ... } Allahabad Circle,
vice Lieutenant Colonel O. Hamilton.

The 23rd March 1868.

No. 300 *of* 1868.—The under-mentioned Officers and Warrant Officers have reported their departure on the dates specified opposite to their names:—

Sub-Conductor J. Morron, 3rd Grade Sub-Engineer, Department Public Works, Government General Order No. 206 of 1868. } Steam Ship *Labourdonnais*, 4th March 1868.

Apothecary J. Hart, of the Subordinate Medical Department, Government General Order No. 206 of 1868. } Steam Ship *Labourdonnais*, 4th March 1868.

Lieutenant Colonel T. R. Snow, of Cavalry, Government General Order No. 1201 of 1867. } *Lord Warden*, 17th March 1868.

Major W. H. S. Earle, of the Bengal Staff Corps, Government General Order No. 249 of 1868. } *Lord Warden*, 17th March 1868.

Lieutenant Colonel T. H. Wilson, of the Bengal Staff Corps, Government General Order No. 249 of 1868. } *Surat*, 18th March 1868.

Major H. J. Templer, of the Bengal Staff Corps, Government General Order No. 259 of 1868.
Captain A. Shepherd, of the late 5th European Light Cavalry, Government General Order No. 277 of 1868.
Surgeon H. J. H. Griesbach, M. D., of the Madras Medical Establishment, Government General Order No. 277 of 1868.
Assistant Surgeon W. Finden, of the Medical Department, Government General Order No. 259 of 1868. } *Surat*, 18th March 1868.

No. 301 *of* 1868.—Hospital Steward James Alexander Barthelemy, of the Subordinate Medical Department, having been declared by a Medical Committee to be unfit for further active service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

No. 302 *of* 1868.—Her Majesty's 92nd Highlanders having arrived at Bombay in Her Majesty's Indian Troop Ship *Malabar*, the Corps is brought on the Establishment of the Bengal Presidency from date of landing.

No. 303 *of* 1868.—With reference to the Notification from the Home Department No. 330, dated 20th March 1868, the services of Assistant Apothecary J. Robertson, of the Subordinate Medical Department, are placed at the disposal of His Excellency the Commander-in-Chief.

The services of Assistant Apothecary R. F. Knight, of the Subordinate Medical Department, are placed at the disposal of the Home Department, with effect from the 18th February 1868.

The 24th March 1868.

No. 304 *of* 1868.—The Governor General in Council is pleased to extend the benefits of Government General Order No. 985 of the 15th October 1867 to Warrant Officers when quarters are not, or cannot be, made available for them.

Applications for advances shall be subject to all the conditions laid down in the Order, and must have the support and recommendation of the Head of the Department to which the Warrant Officer may belong.

No. 305 *of* 1868.—The under-mentioned Officers and Warrant Officer are permitted to proceed to Europe on leave of absence on sick certificate:—

Captain (Local Major) James George Hathorn, of the Royal Artillery, Commissary of Ordnance, 2nd Class. } For 20 months, under the new Regulations.

Lieutenant George F. O. Boughey, of the Royal Engineers, doing duty with the Sappers and Miners. } For 20 months each, under the new Regulations.

Lieutenant Thomas B. Blake Savi, of the Royal Engineers, doing duty with the Sappers and Miners. } For 20 months each, under the new Regulations.

Sub-Conductor Thomas Nolan, Head Clerk and Accountant, Kurnaul Home Stud. } For 20 months.

The 25th March 1868.

No. 306 *of* 1868.—Major J. G. S. Matheson, of the Bengal Staff Corps, is allowed an extension of leave to the 12th March 1868, the date on which he reported his return to Bengal from sick leave to Australia.

The 26th March 1868.

No. 307 *of* 1868.—His Excellency the Governor General in Council is pleased to make the following appointments:—

PUNJAB FRONTIER FORCE.

2nd Cavalry.

Captain J. Gillespie, 2nd Squadron Officer, 4th Cavalry, and at present Officiating 2nd in Command, 3rd Cavalry, to officiate as 2nd in Command and Squadron Officer of 2nd Cavalry, during the absence on sick leave to Europe of Lieutenant Lance, or until further orders.

3rd Cavalry.

Lieutenant W. C. Anderson, 2nd Squadron Officer, to officiate as 2nd in Command and Squadron Officer, during the period Captain A. Vivian may officiate as Commandant of the 1st Cavalry, or until further orders, vice Captain Gillespie.

5th Goorkha Regiment (the Hazara Goorkha Battalion)

Lieutenant E. Molloy, 2nd Wing Subaltern, and Officiating Quarter Master of the 2nd Punjab Infantry, to be 1st Wing Subaltern, vice Lieutenant J. B. Hutchinson, appointed to another situation.

No. 308 *of* 1868.—The under-mentioned Officer has reported his return from England:—

	Date of arrival at Fort William.
Lieutenant J. P. Steel, of the Royal Engineers.	22nd Mar. 1868.

No. 309 *of* 1868.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on sick certificate:—

Lieutenant Colonel Andrew Hunter, of the Bengal Staff Corps, Pay Master, Allahabad Circle.	For 20 months.
Major Thomas Edward Webster, of the Bengal Staff Corps, Wing Officer, 9th Regiment Native Infantry.	
Captain Leopold Exxel Evans, of the late 15th Regiment Native Infantry.	For 20 months, under the new Regulations.

No. 310 *of* 1868.—The following order issued by the Government of Bombay is confirmed:—

No. 159 *of the 5th March* 1868.—Granting leave of absence to Europe on Medical Certificate to Lieutenant Richard Henry Salkeld, of the General List, Infantry, Assistant Commissioner, 3rd Class, Hyderabad.	For 15 months, under the new Regulations.

The 27th March 1868.

No. 311 *of* 1868.—The following promotion is made, subject to Her Majesty's approval:—

CORPS.	RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
Cadre of the late 2nd E. B. F.	Captain (Bt. Colonel) George Wade Guy Green, C. B., (Staff Corps).	Major	2nd March 1868.	Major (Local Lt. Colonel) J. Beaumire, 101th Foot), ret.red.
	Lieutenant (Captain in Staff Corps) Thomas Nicholls Walker.	Captain		

No. 312 *of* 1868.—Deputy Inspector General of Hospitals George Schuyler Cardew, M. D., of the Medical Department, is permitted to retire from the service on a pension of £ (550) five hundred and fifty per annum, with the additional pension of £ (250) two hundred and fifty, under the provisions of paragraph 37 of Government General Order No. 1060, dated 23rd December 1861, with effect from the 31st March 1868.

No. 313 *of* 1868.—The following order, issued by the Resident at Hyderabad, is confirmed:—

No. 35, *dated 13th March* 1868.—Granting Lieutenant H. S. Stewart, of the Madras Staff Corps, Squadron Subaltern, 3rd Cavalry, Hyderabad Contingent, leave of absence for one month from the 16th March 1868, or from such date as he may avail himself of it, to visit Bombay preparatory to applying for sick leave to Europe.

No. 314 *of* 1868.—His Excellency the Governor General of India in Council is pleased to admit the under-mentioned Native Commissioned Officers of the Bombay Army to the 3rd Class of the Order of Merit, in consideration of their distinguished and gallant conduct in an encounter with a body of Wagheer rebels on the Tobur Hill in the province of Kattywar on the 29th December 1867:—

1st Regiment Bombay Light Cavalry.

Ressaldar Major Meer Mahomed Ali.
Jemadar Ameen Khan.

17th Regiment Bombay Native Infantry.

Subadar Kristna Pallow.
Subadar Sheikh Mytab.

No. 315 *of* 1868.—The Right Hon'ble the Secretary of State for India having recently intimated that remittances have been made in favor of the relatives of Officers not within the prescribed degrees, His Excellency the Governor General of India in Council is pleased to notify for general information that Officers and others who are entitled by regulations to make remittances to England can only make them in favor of their wives, children, parents, fathers or mothers-in-law, brothers or sisters, and brothers or sisters-in-law.

2. The prescribed limit as to the amount which can be annually remitted according to the Officer's rank, must in no case be exceeded.

3. The provisions of this order are to be strictly adhered to, and are applicable to the three Presidencies.

No. 316 *of* 1868.—With reference to General Order of the 20th December 1822, the following Statement of Deposits in the Presidency Pay Office on account of Estates of deceased Native Commissioned and Non-Commissioned Officers and Privates of the Indian Military Forces of Her Majesty is published for the information of the Army:—

Statement of Sums deposited in the Presidency Pay Office on account of the Estates of deceased Native Officers and Men from January to December 1867 *and remaining unpaid.*

No. and Date of Letters with which received.	Date of Deposit.	From whom received.	Names of the Parties.	Rank and Corps.	Amount deposited.	Amount paid.	Amount remaining unpaid.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
			Dhunraj Khutree, No. 415	Sepoy, 8th Company	13 7 6	...	13 7 6
			Sunt Beer Sing, No. 381	8th ,,	1 5 3	...	1 5 3
			Huck Beer Dowlie, No. 670	8th ,,	12 11 3	...	12 11 3
			Chelloo, No. 701	5th ,,	97 8 6	...	97 8 6
			Bhola, No. 214	4th ,,	9 12 3	...	9 12 3
			Bhugte Ram, No. 716	8th ,,	25 15 9	25 15 9	...
			Dataram Sing, No. 314	4th ,,	24 5 7	...	24 5 7
			Gomaun Sing, No. 635	2nd ,,	10 2 6	...	10 2 6
			Hemun Chul Sing, No. 730	2nd ,,	33 0 10	...	33 0 10
			Utter Sing	Sepoy, 1st Company	15 14 6	...	15 14 6
			Narain Sing	4th ,,	22 13 5	...	22 13 5
			Dhurum Sing	Pension and Pay	30 0 0	...	30 0 0
			Jeymul Sing	2nd Co., discharged 9th Aug. 1866	1 4 6	...	1 4 6
			Sawen Sing	,,	0 4 0	...	0 4 0
			Bootah Sing	Naick, discharged, and has not been found	1 12 11	...	1 12 11
			Gomundah	,,	1 10 6	...	1 10 6
			Thomas Lewis	Drummer, 5th Company	19 3 9	...	19 3 9
			Baboo Sing	Sepoy, 6th ,,	21 0 3	...	21 0 3
			Hurnuck Beer Thappa	Sepoy, 1st Company	14 9 3	...	14 9 3
			Dhunbeer Busniyat	1st ,,	30 13 1	...	30 13 1
			Poonia Sarki	2nd ,,	40 7 4	...	40 7 4
			Bharuth Soonarie	2nd ,,	58 6 7	...	58 6 7
			Singbeer Thappa	2nd ,,	39 13 10	...	39 13 10
			Toolaram Goorung	2nd ,,	19 4 2	...	19 4 2
			Bhowanie Soonar	4th ,,	2 3 9	...	2 3 9
			Khoolman Sing, Nuggercote	5th ,,	84 8 6	...	84 8 6
			Dalbeer Thappa	6th ,,	20 11 6	...	20 11 6
			Ramdhun Tewarry	Sepoy, 2nd Company	41 3 9	...	41 3 9
			Hosun Khan	6th ,,	20 11 11	...	20 11 11
			Dhuneah (1st)	5th ,,	20 13 9	...	20 13 9
			Dobpaul	3rd ,,	55 8 0	...	55 8 0
			Burran Sing (2nd)	5th ,,	44 5 1	44 5 1	...
			Sewraj Sing	Lascar, 8th ,,	48 15 2	...	48 15 2
			Shaick Khyrattee	Sepoy, 6th ,,	44 1 1	...	44 1 1
No. 1, dated 1st Jan. 1867	9th Jan. 1867	Major H. King, Comdg. 13th N. I.					
,, 11, ,, 4th ,, ,,	14th ,, ,,	Lieut. Colonel Ross, Comdg. 14th Regt. N. I.					
,, 5, ,, 8th ,, ,,	15th ,, ,,	Lieut. Colonel J. Gordon, Comdg. 10th Regt. N. I.					
,, 6, ,, 11th ,, ,,	17th ,, ,,	Major J. A. Tytler, Comdg. 4th Goorkhas					
,, 1, ,, 1st ,, ,,	24th ,, ,,	Colonel G. A. Fisher, Comdg. 5th Regt N. I.					

Statement of Sums deposited in the Presidency Pay Office, &c.,—continued.

No and Date of Letters with which received.	Date of Deposit.	From whom received.	Names of the Parties.	Rank and Corps.	Amount deposited.	Amount paid.	Amount remaining unpaid.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
			Buldeo Sing ...	Sepoy, 2nd Company ...	19 10 10	...	19 10 10
			Kalee Churn ...	„ 3rd „ ...	48 13 0	...	48 13 0
			Jubbur Sing ...	Naick, 1st „ ...	60 9 5	...	60 9 5
			Ramloll Pandy ...	Sepoy, 1st „ ...	28 8 1	...	28 8 1
			Inderjeith ...	„ 3rd „ ...	26 0 7	...	26 0 7
			Bissram ...	„ 3rd „ ...	65 0 9	...	65 0 9
			Bullee ...	„ 3rd „ ...	46 3 7	46 3 7	...
			Nutha Sing (1st) ...	„ 8th „ ...	102 7 9	102 7 9	...
			Bisson Patuck ...	„ 1st „ ...	50 2 11	...	50 2 11
			Buldeo Misser ...	„ 1st „ ...	28 3 2	...	28 3 2
			Utter Sing ...	Langree, 8th „ ...	10 13 1	...	10 13 1
			Buctour Misser ...	Sepoy, 1st „ ...	33 15 8	...	33 15 8
			Ramsewdit Sookul ...	„ 1st „ ...	12 3 2	...	12 3 2
			Surrubjheet Doobey ...	„ 1st „ ...	17 2 9	...	17 2 9
No. 1, dated 1st Jan. 1867	24th Jan. 1867 ...	Colonel G. A. Fisher, Comdg. 5th Regt. N. I. ...	Utter Sing ...	„ 8th „ ...	28 2 10	...	28 2 10
			Mangul Sing ...	„ 7th „ ...	80 13 4	80 13 4	...
			Mookundeen ...	„ 8th „ ...	207 2 10	...	207 2 10
			Bussawh Sing ...	„ 8th „ ...	50 13 11	50 13 11	...
			Daviedutt Pandy ...	Naick, 2nd „ ...	82 1 1	...	82 1 1
			Ameer Sing ...	Sepoy, 1st „ ...	31 2 7	...	31 2 7
			Rajah Sing ...	„ 8th „ ...	97 13 11	97 13 11	...
			Kalka Sing ...	„ 1st „ ...	30 14 5	...	30 14 5
			Bhola Sing ...	„ 8th „ ...	94 9 9	94 9 9	...
			Sungam Pandy ...	„ 2nd „ ...	8 15 10	...	8 15 10
			Sewdeen ...	„ 3rd „ ...	14 10 4	...	14 10 4
			Gungaram ...	„ 5th „ ...	93 8 1	...	93 8 1
			Doola Sing ...	„ 7th „ ...	13 9 10	...	13 9 10
			Sunt Sing ...	„ 8th „ ...	33 14 3	33 14 3	...
			Sewdial Sing ...	Naick, 1st „ ...	44 3 6	...	44 3 6
			Hurkisen ...	Sepoy, 5th „ ...	21 12 0	...	21 12 0
„ 8. „ 18th „ „	25th „ „ ...	Major D. Macatta, Comdg. 3rd Sekh.	Ram Sing, No. 460 ...	Sepoy, 1st Company ...	48 0 11	...	48 0 11
			Jar Mahomed, No. 2059 ...	„ 8th „ ...	2 9 5	...	2 9 5
			Ram Sing ...	Driver ...	7 0 4	...	7 0 4
			Nunkoo ...	„ ...	10 5 10	...	10 5 10
			Moorlee ...	Mistry Smith ...	22 2 1	...	22 2 1
„ 194. „ 31st „ „	8th Feb. „ ...	Major T. Hughes, Comdg. Peshawur Mountain Battery.	Gunga ...	Driver ...	55 0 10	...	55 0 10
			Kaloo ...	„ ...	0 3 0	...	0 3 0
			Estates unclaimed and unaccounted for.		222 11 8	...	222 11 8
„ 25. „ 1st Feb. „	18th „ „ ...	Lieut. Colonel O. E. Rothney, Comdg. 5th Goorkha Regiment.	Poornia Rawah ...	Sepoy, No. 881, 2nd Company ...	60 4 0	...	60 4 0
			Dhumeeram Goorung ...	„ „ 814, 6th „ ...	23 7 6	...	23 7 6
			Rutteebhan ...	„ „ 408, 7th „ ...	50 2 3	...	50 2 3
			Jyebhan ...	„ „ 823, 7th „ ...	10 4 9	...	10 4 9
			Bassoo ...	„ „ 809, 8th „ ...	20 7 9	...	20 7 9
Stat. „ 1st Jan. „	22nd „ „ ...	Captain F. J. Ripley, Comdg. R. W. 11th N. I.	Daveedeen Sing ...	Sepoy, No. 2097, 4th Company ...	4 14 7	...	4 14 7
„ „ „ „ „	22nd „ „	Major R. C. Whitings, Comdg. L. W. 11th N. I.	Jodhuri Ram ...	Sepoy, No. 511, 6th Company ...	5 0 0	...	5 0 0
			Shaick Nubee Bux ...	„ „ 721, 7th „ ...	4 15 5	...	4 15 5
			Adjodiah Roy ...	„ „ 813, 7th „ ...	2 8 9	...	2 8 9
			Nepaul Sing ...	„ „ 510, 8th „ ...	17 0 2	...	17 0 2
No. 10, „ 20th Feb. „	27th „ „ ...	Captain F. G. Lewis, Comdg. No. 1, P. Lt. F. By.	Shaick Ramjan ...	Jorawalla Grass Cutters, No. 1 ...	6 2 7	...	6 2 7
			Sumput ...	„ Grass Cutters, ...	3 15 7	...	3 15 7
			Boodhi ...	„ „ „ 3 ...	0 2 8	...	0 2 8
			Buchai ...	Single B. Grass Cutters, „ 1 ...	2 3 8	...	2 3 8
			Matha Deen ...	„ „ „ 2 ...	4 11 10	...	4 11 10
			Kaljah ...	Naick, 1st Company ...	10 13 2	...	10 13 2
			Kaymoo ...	Sepoy, 1st „ ...	7 11 7	...	7 11 7
			Hurcomul ...	„ 1st „ ...	11 1 8	...	11 1 8
			Seernun ...	„ 2nd „ ...	7 15 7	...	7 15 7
			Randhoze ...	„ 2nd „ ...	5 12 6	...	5 12 6
			Rejair ...	„ 2nd „ ...	21 14 7	...	21 14 7
			Dooparam ...	„ 3rd „ ...	18 11 7	...	18 11 7
			Runghal Sing ...	„ 3rd „ ...	34 13 11	...	34 13 11
			Birkadh r ...	„ 3rd „ ...	12 10 5	...	12 10 5
			Keydell h ...	„ 3rd „ ...	45 1 10	...	45 1 10
			Loorbir ...	„ 3rd „ ...	12 14 3	...	12 14 3
			Gadooram ...	„ 3rd „ ...	5 7 10	...	5 7 10
			Meetaram ...	„ 3rd „ ...	12 3 1	...	12 3 1
„ 67, „ 18th „ „	27th „ „ ...	Major S. B. Cookson, Comdg. 43rd N. Lt. Infantry.	Sookul ...	„ 3rd „ ...	10 15 2	...	10 15 2
			Sobharam ...	„ 3rd „ ...	7 11 7	...	7 11 7
			Duigmin ...	„ 4th „ ...	14 9 5	...	14 9 5
			Sreebhucktory ...	„ 4th „ ...	27 5 1	...	27 5 1
			Daheeram ...	„ 4th „ ...	12 1 10	...	12 1 10
			Mambir (2nd) ...	„ 4th „ ...	38 6 0	...	38 6 0
			Rungsoor Sing ...	„ 4th „ ...	14 15 4	...	14 15 4
			Lutchmun ...	„ 5th „ ...	29 6 11	...	29 6 11
			Sookaroo ...	„ 6th „ ...	22 15 3	...	22 15 3
			Goonloo ...	„ 7th „ ...	58 2 1	...	58 2 1
			Bhilkoo ...	„ 7th „ ...	11 8 9	...	11 8 9
			Jhumbir ...	„ 7th „ ...	20 0 8	...	20 0 8
			Sobeetaram ...	„ 7th „ ...	23 0 10	...	23 0 10
			Gowree ...	„ 8th „ ...	34 14 1	...	34 14 1
			Bhajeeram ...	„ 8th „ ...	4 6 10	...	4 6 10

Statement of Sums deposited in the Presidency Pay Office, &c.,—continued.

No. and Date of Letters with which received.	Date of Deposit.	From whom received.	Names of the Parties.	Rank and Corps.	Amount deposited.	Amount paid.	Amount remaining unpaid.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
No. 2 R. W., dated 31st January 1867. „ 3 R. W., dated 23rd February 1867.	5th Mar. 1867...	The Officer Comdg. 4th Punjab Infy.	Ramah ...	Sepoy, 8th Company ...	23 9 3	...	23 9 3
			Mahomed Gureeb ...	„ 4th „ ...	15 8 1	...	15 8 1
			Chaitram ...	Bugler, 8th „ ...	23 6 2	23 6 2	...
			Pahul Sing Thappa ...	Sepoy, 7th Company ...	21 6 10	...	21 6 10
			Chunderbeer Kuttree ...	„ 7th „ ...	18 6 0	...	18 6 0
			Jungbeer Bogtee ...	„ 7th „ ...	18 1 6	...	18 1 6
			Bisputtee Thappa ...	„ 7th „ ...	15 6 7	...	15 6 7
Stat., 26th February 1867...	8th „ „ ...	Ditto 4th Goorkha Regt.	Runbahadoor Mall ...	„ 7th „ ...	11 1 4	...	11 1 4
			Moolchund Negee ...	„ 7th „ ...	7 4 5	...	7 4 5
			Jusram Ghurtee ...	„ 7th „ ...	5 11 11	...	5 11 11
			Bulbeer Soonar ...	„ 8th „ ...	77 14 2	...	77 14 2
			Jhoosea Thappa ...	„ 8th „ ...	40 8 3	...	40 8 3
No. 50, 15th March „ ...	19th „ „ ...	Lieut. Colonel W. J. T. Stafford, Comdg. 22nd Regt. N. I.	Bysakha Sing ...	Sepoy, 6th Company ...	38 4 0	...	38 4 0
„ 76, 13th April 1867 and Stat., 13th April „	23rd April „ ...	Lieut. A. W. Graham, in charge R. W. 3rd P. Infy.	Roostum Beg ...	Drummer, 3rd Company ...	5 0 0	...	5 0 0
			Oomrah ...	Sepoy, No. 493, 2nd Company ...	21 7 10	...	21 7 10
Stat., 15th April 1867 ...	23rd „ „ ...	Lieut. L. H. S. James, Tempy. Comdg. 3rd Punjab Battery	Jewayah ...	Private ...	39 11 6	...	39 11 6
			Roda ...	Syce ...	17 3 10	...	17 3 10
			Sudagur ...	Artificer ...	31 10 2	...	31 10 2
„ 13th „ „ ...	24th „ „ ...	Lieut. C. K. Mackinnon, Comdg. L. W. 3rd P. Infy.	Shammah ...	Sepoy, No. 2166, 7th Company ...	9 3 11	...	9 3 11
			Gholam Shah ...	„ „ 2199, 5th „ ...	11 11 6	...	11 11 6
			.....	... ...	0 0 7	...	0 0 7
„ 19th „ „ No. 63, dated 22nd April 1867.	29th „ „ ...	Lieut. Colonel W. F. Nuthall, Comdg. 3rd Regt. N. I.	Mattadeen ...	Sepoy, 3rd Company ...	81 15 4	...	81 15 4
			Reka Ojha ...	„ 1st „ ...	2 0 0	...	2 0 0
			Gouree Misser ...	„ 4th „ ...	13 13 0	...	13 13 0
			Gopie Opudhea ...	Sepoy, No. 304, 1st Company ...	8 7 9	...	8 7 9
			Rumontar Doobay ...	„ „ 512, 1st „ ...	252 4 9	...	252 4 9
			Radhay Pandy ...	„ „ 153, 6th „ ...	77 7 6	...	77 7 6
			Punchum Ram ...	„ „ 339, 7th „ ...	52 0 6	...	52 0 6
			Ameer Khan (3) ...	„ „ 605, 5th „ ...	44 6 5	...	44 6 5
			Bahadoor ...	„ „ 360, 8th „ ...	23 12 8	...	23 12 8
			Mungul Khan ...	„ „ 588, 2nd „ ...	46 4 6	...	46 4 6
			Goolzar Allie ...	„ „ 330, 5th „ ...	35 7 5	...	35 7 5
			Umeer Khan (1) ...	„ „ 550, 5th „ ...	28 12 4	28 12 4	...
26 C. „ 24th „ „	3rd May „ ...	Major W. Macdonald, Comdg. 12th K. G. Regt. N. Infy.	Jowaheer Sing ...	„ No. 514, 4th „ ...	105 1 11	...	105 1 11
			Kadar Buksh ...	Havildar, „ 53, 5th „ ...	27 7 10	...	27 7 10
			Seetaram Tewarry ...	„ „ 68, 3rd „ ...	102 9 2	...	102 9 2
			Khoda Buksh ...	Sepoy, „ 347, 5th „ ...	71 12 0	71 10 0	0 2 0
			Prem Sing ...	„ „ 473, 4th „ ...	22 14 0	...	22 14 0
			Sawun ...	„ „ 508, 8th „ ...	26 1 7	...	26 1 7
			Ellahie Buksh ...	„ „ 503, 8th „ ...	40 7 0	...	40 7 0
			Neehaul Sing ...	„ „ 357, 4th „ ...	77 6 0	77 6 0	...
			Ontar Sing ...	Havildar, „ 69, 4th „ ...	53 0 9	...	53 0 9
			Senchitram ...	Sepoy, „ 267, 7th „ ...	71 6 5	...	71 6 5
			Oomar Khan ...	„ „ 432, 5th „ ...	20 9 1	...	20 9 1
			Buldun ...	Lascar, 5th „ ...	12 3 1	...	12 3 1
			Dhuidaz ...	Sweeper, 8th „ ...	21 11 2	...	21 11 2
„ 208, „ 8th May „	13th „ „ ...	Major C. B. Gough. Comdg. 5th Bengal Cavalry.	Baba Hossain ...	Sowar ...	47 15 1	...	47 15 1
„ 119, „ 21st „ „	30th „ „ ...	The Officer Commanding 1st Punjab Cavalry.	Jumna Persaud ...	Deceased Sowar ...	43 4 5	...	43 4 5
Roll, 16th May 1867 ...	3rd June „ ...	The Officer Commanding Bengal Sappers and Miners.	Doorga ...	Havildar, No. 1 ...	112 0 3	...	112 0 3
			Bhola Sing ...	Naick ...	82 12 2	...	82 12 2
			Shaick Hingun ...	Sepoy ...	37 2 5	...	37 2 5
			Shaick Bahadoor (1) ...	„ ...	28 15 1	...	28 15 1
			Heera Sing ...	„ ...	6 14 0	...	6 14 0
			Shaick Bahadoor (2) ...	„ ...	18 14 10	...	18 14 10
			Sewdeen Sing ...	„ ...	83 12 0	...	83 12 0
			Rambait ...	„ ...	3 9 9	...	3 9 9
			Jangool ...	„ ...	36 0 0	...	36 0 0
			Madaree ...	Hammerman ...	16 11 8	...	16 11 8
			Goordeen ...	„ ...	19 6 1	...	19 6 1
			Doolee ...	Mate Carpenter ...	13 6 0	...	13 6 0
			Meghun ...	Carpenter ...	18 11 3	...	18 11 3
			Nirput ...	Sepoy ...	21 6 1	...	21 6 1
			Kirpul Sing ...	„ ...	47 4 10	...	47 4 10
			Peer Khan ...	Recruit ...	4 1 5	...	4 1 5
			Jowahir Khan ...	Sepoy ...	54 5 0	...	54 5 0
			Ramtahul ...	Naick ...	0 10 8	...	0 10 8
			Sunker Sing ...	„ ...	4 2 11	...	4 2 11
			Kooshial ...	Hammerman ...	8 13 1	...	8 13 1
			Goordeen ...	„ ...	8 6 4	...	8 6 4
Statement, „ „ ...	8th „ „ ...	Lieut. A. A. Pitcher, Temporary Commandant, 1st Punjab Infy.	Dealla ...	Sepoy ...	52 13 9	...	52 13 9
			Dostmahomed ...	Lascar ...	5 6 8	...	5 6 8
			Mobeen ...	Sepoy ...	11 12 10	...	11 12 10
			Oottum Sing ...	„ ...	1 11 6	...	1 11 6

Statement of Sums deposited in the Presidency Pay Office, &c.,—continued.

No. and Date of Letters with which received.	Date of Deposit.	From whom received.	Names of the Parties.	Rank and Corps.	Amount deposited.	Amount paid.	Amount remaining unpaid.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
Stat. and letter No. 154, dated 2nd July 1867.	8th July 1867...	Captain W. Winson, Comdg. 18th Regt. N. I.	Bagh Beer Kishna Beer Koobeer Sing Nur Beer Deenanauth Thomson Raie Gumbeer Sing	Sepoy, No. 2479, 8th Company " " 2223, 4th " " " 2461, 5th " " " 2247, 4th " " " 2347, 4th " " " 2475, 5th " " " 2256, 2nd "	16 3 2 14 14 3 12 3 1 67 8 9 39 0 3 14 10 9 24 7 4	...	16 3 2 14 14 3 12 3 1 67 8 9 39 0 3 14 10 9 24 7 4
No. 102, dated 25th July 1867, with Statement.	31st " ...	Major J. A. Tytler, Comdg. 4th Goorkhas.	Dhuniram Poon	Sepoy, 5th Company	19 13 11	...	9 13 11
" 139, dated 22nd August 1867.	26th Aug. " ..	The Officer Comdg. 40th Regt. N. I.	Esserree Singh Seetul Singh Goolab Singh Excess remitted	Sepoy, 5th Company " 5th " " 7th "	40 7 7 8 2 1 36 14 2 0 0 2	...	40 7 7 8 2 1 36 14 2 0 0 2
" 73, " 4th September 1867.	16th Sep. " ...	The Officer Comdg. 12th K. G. Regt.	Nunuck Sing, Regtl. No. 433	Sepoy, 4th Company	157 0 0	...	157 0 0
Statement, 16th Sept. 1867.			Lall Gool Kala Sing Futteh Mirzah Nehal Sing Manjee Syud Oomar Bishun Sing Bassawun Buggeh Sing Hajoo	Sepoy, No. 977, 1st Company " " 1st " " " 1147, 1st " Langree, 1st Company Sepoy, No. 320, 2nd " Naick, " 123, 3rd " Sepoy, " 969, 3rd " " " 4th " Bheestie, 4th Company	40 6 7 10 7 0 20 6 0 30 9 0 42 8 2 79 0 0 61 15 4 4 4 0 19 1 6 15 10 5	...	40 6 7 10 7 0 20 6 0 30 9 0 42 8 2 79 0 0 ... 4 0 19 1 6 15 10 5
" 4th November 1867 ...	11th Nov. " ...	Lieut. Colonel T. W. Wroughton, Comdg. 31st Regt. P. N. I.	Pirkhan Jowahir *alias* Joour Doolah *alias* Dowlah Fukeer Mahomed Rugbeer Soomara Dedoo Moorad Hakoo Goolab Sing Heera Thakoor Samah *alias* Shamur	Sepoy, No. 1172, 4th " " " 1071, 4th " " " 886, 5th " " " 187, 5th " " " 414, 5th " " " 965, 5th " Classie, 5th Company Sepoy, No. 993, 6th " " " 976, 6th " Barber, 6th Company Sepoy, No. 1090, 7th " " " 1181, 7th " " " 641, 8th " " " 740, 8th " " " 257, 8th "	19 4 9 8 6 2 111 14 0 227 12 9 36 7 5 18 3 0 19 12 4 35 15 9 10 14 0 73 15 2 12 9 0 29 1 3 36 11 1 37 7 0	...	19 4 9 8 6 2 111 14 0 227 12 9 36 7 5 18 3 0 19 12 4 35 15 9 10 14 0 73 15 2 12 9 0 29 1 3 36 11 1 37 7 0
No. 101, dated 9th Dec. 1867, and Statement.	13th Dec. 1867...	Lieut. H. Morton, Wing Officer 40th N. I.	Baijnauth Sing Rohim Sing	Sepoy, No. 941, 5th Company " " 405, 8th "	1 10 5 23 8 10	...	1 10 5 23 8 10
Stat. 11th Dec. 1867	18th " " ...	Lieut. Colonel M. Sanders, Comdg. 3rd Goorkha Regt.	Luchmun Poon Chintamunee Nuggur Rumbeer Thappa Binda Sing, Rajpoot Soonder Sahee	Sepoy, No. 563, 8th Company " " 762, 7th " " " 676, 6th " " " 171, 5th " " " 523, 2nd "	52 0 2 49 5 4 50 4 10 60 12 8 52 10 3	...	52 0 2 49 5 4 50 4 10 60 12 8 52 10 3
				TOTAL RUPEES ...	7,841 6 2	840 3 2	7,001 3 0

C. F. M. MUNDY, *Colonel*,
Presidency Pay Master.

H. W. NORMAN, *Lieut. Colonel*,
Secy. to the Govt. of India.

FORT WILLIAM,
PAY OFFICE,
The 31st December 1867.

MARINE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 25th March 1868.

No. 1 *of* 1868.—Captain G. F. Wells, Master Attendant and Collector of Customs, Bassein, having obtained privilege leave for one month and 24 days, made over charge of his duties to Lieutenant M. C. Poole, Assistant Commissioner, on the 20th December 1867.

No. 2 *of* 1868.—Mr. C. Darwood, Harbour Master of Port Blair, having obtained one month's privilege leave, made over, and Mr. C. Beaumond, Chief Officer of Her Majesty's Steamer *Kwang Tung*, received charge of the office of Harbour Master, Port Blair, on the afternoon of the 11th January 1868.

The 26th March 1868.

No. 3 *of* 1868.—His Excellency the Governor General in Council is pleased to publish for general information the following letter from the Right Hon'ble the Secretary of State for India, No. 5, dated 31st January 1868, and the documents therein referred to:—

SEPARATE REVENUE. INDIA OFFICE;
No. 5. *London*, 31*st January* 1868.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I transmit to your Excellency in Council a copy of a letter which has been addressed to this Department, by direction of the Lords Commissioners of Trade, enclosing a copy of a Despatch from Her Majesty's Chargé d'Affaires at Washington, which forwarded a Circular put forth by the Government of the United States of America in which vessels bound for that country are warned that they must be furnished with full manifests of cargo.

I have, &c.,
(Sd.) STAFFORD H. NORTHCOTE.

From THOMAS GRAY, ESQ., to the Under Secretary of State for India,—dated Whitehall, Board of Trade, the 25th January 1868.

SIR,—I am directed by the Board of Trade to transmit to you, to be laid before Secretary Sir Stafford H. Northcote, a copy of a Despatch received from Her Majesty's Chargé d'Affaires at Washington, enclosing a copy of a Circular issued by the United States Government respecting the necessity of vessels bound for the United States being provided with full manifests of cargo.

The Board of Trade have reprinted the Circular, a copy of which is annexed, and caused it to be distributed at the Ports in the United Kingdom, and I am to suggest, for the consideration of Sir Stafford H. Northcote, whether it may not be desirable for steps to be taken to bring it to the notice of persons interested in shipping at Ports in Her Majesty's possessions in India.

From FRANCIS CLARE FORD, ESQ., to LORD STANLEY, M. P., &c., &c., &c.,—No. 36, dated Washington, the 12th November 1867.

MY LORD,—I have the honor to inform your Lordship that two cases have been brought to my notice by Her Majesty's Consul at Baltimore in which the Masters of British Vessels, the *Jenny Lind* and the *Magic*, having recently arrived at that Port, the former from Puerto Rico, and the latter from Greenock, were fined the sum of $ 500 each in consequence of their being unprovided with manifests of their ships' cargo.

On application from the consignees of the respective vessels the entire fine was remitted in the case of the *Jenny Lind*, but a portion only in that of the *Magic*.

I have ascertained, however, from the Department of State, that should the consignee of the *Magic* apply for my official intervention in the matter, it will meet with the favorable consideration of the Government of the United States.

I beg to enclose herewith to your Lordship a copy of the Circular that was issued by the Department of State to the Consular Officers of the United States, calling their attention to the 25th Section of an Act approved on the 18th of July 1866, and which was to come into force on the 1st of March of the present year, by which an Act passed on the 2nd March 1799 relating to the manifests was made applicable to vessels owned in whole or in part by Foreigners, as well as to vessels of the United States. The 26th Section of that Act fixes a penalty of a sum not exceeding $ 500 for a violation of it. Owing, however, to this provision of law not having passed at the recommendation of the Department of State for the United States, some delay inadvertently occurred in issuing the Circular to their Consuls, and for that reason I anticipate no difficulty in obtaining a remission of such penalties as may hereafter be inflicted on Masters or Consignees of British Vessels, provided always that it can be established by them that no notice was given to them of the new Act by the Consular Officers of the United States at the Ports from which their vessels may have sailed.

Superintendent's Circular. 280 / M. 8621

BOARD OF TRADE,

London, December, 1867.

INSTRUCTIONS TO SUPERINTENDENTS.

Vessels bound for the United States to be provided with Manifests of Cargo.

The Board of Trade have received a copy of a Circular, issued by the United States Government, respecting the necessity of vessels bound for the United States being provided with full manifests of cargo. As the subject is important, the accompanying copy of the Circular in question is forwarded for the Superintendent's information and for the information of Shipowners and Masters in his Port.

THOMAS GRAY,
Assistant Secretary,
Marine Department.

[*Superintendents of Mercantile Marine Offices should distribute this Circular amongst all persons interested in the subject. Copies should be obtained by the Superintendents by filling up the usual Form of Demand.*]

CIRCULAR No. 65.

DEPARTMENT OF STATE, WASHINGTON D. C.,
August 13, 1867.

To the CONSULAR OFFICERS of the UNITED STATES.

Your attention is called to the 25th Section of the Act entitled "An Act further to prevent Smuggling, and for other purposes," approved July 18th, 1866, which is as follows:—

"Sec. 25. *And be it further enacted*, that, on and after the first day of July next, the several provisions of the Act entitled 'An Act to regulate the collection of duties on imports and tonnage,' approved March two, seventeen hundred and ninety-nine, relating to manifests, shall apply as well to vessels owned in whole or in part by foreigners as to vessels of the United States; and that the Secretary of State send copies of this section to all Consular Officers of the United States in foreign countries."

Your attention is also called to the fact that, by section 3 of chapter 42 of the laws of the second session of the 39th Congress, the section above quoted was amended by inserting the word "March" in place of the word "July" therein.

It will be seen that the law has already gone into effect which places vessels owned in whole or in part by foreigners upon the same footing as vessels owned by citizens of the United States, so far as the production of manifests is concerned.

You are therefore instructed to inform the Masters of *all* vessels leaving your port for the United States that they are required to produce manifests in accordance with the provisions of section twenty-three (23) of the Act to regulate the collection of duties on imports and tonnage, approved March 2, 1799, a copy of which is hereto annexed. (Statutes at Large, vol. I., p. 644.)

WILLIAM H. SEWARD.

"Sec. 23. *And be it further enacted*, that no goods, wares, or merchandise shall be brought into the United States from any foreign port or place, in any ship or vessel belonging in the whole or in part to a citizen or citizens, inhabitant or inhabitants of the United States, unless the Master or person having the charge or command of such ship or vessel shall have on board a manifest or manifests in writing, signed by such Master or other person, containing the name or names of the port or ports, place or places, where the goods in such manifest or manifests mentioned shall have been respectively taken on board, and the port or ports, place or places, within the United States, for which the same are respectively consigned or destined, particularly noting the goods, wares, and merchandise destined for each port or place respectively, and the name, description, and build of such ship or vessel, and the true admeasurement or tonnage thereof, the port or place to which such vessel belongs, with the name or names of each owner, according to the register of the same, together with the name of the Master or other person having the charge or command of such ship or vessel, and a just and particular account of all the goods, wares, and merchandise so laden or taken on board, whether in packages, or stowed loose, of any kind or nature whatsoever, together with the marks and numbers as marked on each package, and the number or quantity and description of the packages, in words, at length, whether leaguer, pipe, butt, puncheon, hogshead, barrel, keg, case, bale, pack, truss, chest, box, bandbox, bundle, parcel, cask, or package, of any kind or sort, describing the same by its usual name or denomination, together with the name or names of the person or persons to whom the same are respectively consigned agreeably to the bills of lading, signed for the same, unless when the said goods are consigned to order, when it shall be so expressed in the said manifest or manifests, together with the name or names of the several passengers on board the said ship or vessel, distinguishing whether cabin or steerage passengers, or both, with their baggage, specifying the number and description of packages belonging to each respectively, together with an account of the remaining sea stores, if any; and a form of a manifest for goods and merchandise imported in a vessel of the United States, shall be as follows, to wit:

"Report and manifest of the cargo laden on board of the [*here insert the denomination and name of the vessel*], whereof [*insert the Master's name*] is Master, which cargo was taken on board at [*here insert the port or ports, place or places at which the cargo was laden*], burden tons, built at , in the State of , and owned by , merchants at , [*inserting the tonnage, where built, by whom owned, and place and places of residence, as particularly detailed in the certificate of registry,*] as per register granted at [*here insert the port or place*] the [*here insert the day of the month and year when granted*], and bound for [*here insert the name of the port or place where bound to.*]"

Marks.	Number inclusive.	Packages and Contents.	By whom Shipped.	To whom consigned, or if to order.	Place of consignee's residence.	Ports of destination.

"RETURNED CARGO.

"(If any articles of the outward cargo are brought back, they are to be detailed, specifying by whom shipped outward, and to whom consigned inward.)

"Return of passengers and packages belonging to them respectively. [*Here insert the names of the passengers, and whether cabin or steerage passengers, with the description and number of packages containing their baggage, or the tools or implements of a mechanical trade.*"]

"VESSEL AND CABIN STORES.

"[*Here detail what are remaining.*] And if merchandise shall be imported, destined to be delivered in different districts or ports, the quantities and packages so destined to be delivered shall be inserted in successive order, in the manifest as aforesaid; and all spirits, wines, and teas, constituting the whole or any part of the cargo of any vessel, shall also be inserted in successive order, distinguishing the ports to which the same may be destined, and the kinds, qualities, and quantities thereof; and if merchandise shall be imported, by citizens or inhabitants of the United States, in vessels other than the United States, the manifest shall be of the form, and shall contain the particulars aforesaid, except that the said vessels shall be described in manner following, viz.:—

"Report and manifest of the cargo laden on board the [*here insert the denomination and name of the vessel, and the port to which she belongs*], whereof [*here insert the Master's name and whether or not Master during the voyage*], burden [*here insert the nation where built*], bound to [*here insert the port or ports of destination,*] which cargo was taken on board at [*here insert the port or ports where laden.*]"

H. W. NORMAN, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Establishment.

Fort William, the 21st March 1868.

No. 80.

Corporal J. Parker, of the 102nd Foot, is appointed to the Public Works Department as an Overseer of the 1st Grade, and posted to the Central Provinces.

The 24th March 1868.

No. 81.

Baboo Heera Lall Dey is appointed to the Public Works Department as an Accountant of the 4th Grade on probation, and posted to Oudh.

The 25th March 1868.

No. 82.

Mr. E. J. Meara, Executive Engineer, 4th Grade, Bengal, is removed from the Public Works Department.

No. 83.

ERRATUM.—In Notification No. 295, dated 7th December 1867, appointing Mr. J. Lyons to the Public Works Department, for Overseer of the 3rd Grade, read Overseer of the *2nd Grade.*

The 26th March 1868.

No. 84.

His Excellency the Governor General in Council is pleased to make the following promotions:—

To be Officiating Chief Engineer, 2nd Class.

Lieutenant Colonel J. Crofton, R. E., Chief Engineer, 3rd Class, Punjab, with effect from 4th March 1868.

The following to have effect from 1st March 1868:—

To be Superintending Engineers, 1st Class, 1st Grade.

Mr. H. Leonard, Superintending Engineer, 1st Class, 2nd Grade, and Officiating Chief Engineer, Bengal,

Lieutenant Colonel W. W. H. Greathed, C. B., R. E., Superintending Engineer, 2nd Class, 1st Grade, and Officiating Chief Engineer, 3rd Class, North-Western Provinces.

To be Superintending Engineer, 2nd Class, 1st Grade.

Mr. W. Purdon, C. E., Superintending Engineer, 2nd Class, 2nd Grade, Punjab.

To be Superintending Engineer, 2nd Class, 2nd Grade.

Mr. A. G. Crommelin, 1st Grade Executive Engineer, Officiating Superintending Engineer, Bengal.

No. 85.

Lieutenant Colonel F. N. Smith, Controller, 2nd Class, Central Provinces, is transferred to Central India, but will continue to officiate in the Punjab.

Captain B. J. C. Prior, Controller, 3rd Class, 1st Grade, is transferred from British Burmah to the Central Provinces, where he is at present officiating.

Mr. J. H. Harding, Controller, 3rd Class, 2nd Grade, is transferred from Mysore to British Burmah, where he is at present officiating.

Mr. R. H. Trotter, Deputy Controller, is promoted to the rank of Controller, 3rd Class, 3rd Grade, to fill a vacancy.

The 27th March 1868.

No. 86.

Mr. W. A. Smith, Assistant Engineer, 2nd Grade, Central India, officiated as Executive Engineer of the Nowgong Division from 16th November to 6th December 1867.

Mr. E. L. Gilbert, Assistant Engineer, 1st Grade, Central India, officiated as Executive Engineer of the Jhansie Division from 2nd to 12th December 1867.

Revenue—Forests.

The 23rd March 1868.

No. 4 F.

Mr. F. C. Hicks is appointed an Assistant Conservator of Forests, 2nd Class, in the Central Provinces, on probation.

No. 5 F.

Mr. W. Brereton and Captain H. C. T. Jarrett, V. C., Assistant Conservators on probation, are confirmed as Assistant Conservators of Forests in the Central Provinces.

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.

PAPER CURRENCY DEPARTMENT.

NOTIFICATIONS.

Nagpore, the 10th March 1868.

NEW ISSUE OF CURRENCY NOTES.

In continuation of the Notification, dated the 1st August 1867, published in the *Central Provinces' Gazette*, the public are informed that the New Pattern Currency Notes of the Nagpore Circle for Rupees Ten, Twenty, Fifty and Hundred will now be issued from the Exchange Department of the Currency Office, Nagpore. The distinguishing marks of the New Pattern Notes are as follows:—

The value of the Note is printed in letters at the upper part, and in figures at both sides of the Note in the Persian, Mahajonic, Nagri, and Bengali characters. The value is also printed in green across the Note. The number of the Note is printed in black ink on a green medallion.

G. W. CLINE, LL. D.,
Asst. Commr. of Paper Currency.

Calcutta, the 21st March 1868.

The following amounts in Circle Notes are available at this Office:—

Allahabad...	...	Rs. 22,30,010
Lahore ...	...	„ 11,78,660
Nagpore ...	...	„ 220

L. BERKELEY,
Asst. Commr. of Paper Currency.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 19th March 1868.

No. 307.

The Overland Mail per Steamer *Nubia* will be closed on Monday, the 30th March, at 6 P. M.

Letters for Madras and Ceylon only can be sent by this opportunity.

Postage.	Weight.	*Vid Marseilles.*	*Vid Southampton.*
	Under ½ Ounce	Rs. 0 6 8	Rs. 0 4 0
	„ 1 „	„ 0 13 4	„ 0 8 0
	„ 2 „	„ 1 10 8	„ 1 0 0

The 24th March 1868.

No. 309.

The Overland Mail of the 16th March 1868 arrived at Bombay in time for the Overland Steamer.

No. 310.

Mails for the United Kingdom *viâ* Marseilles only, Countries *viâ* the United Kingdom, France, Foreign Europe *viâ* France, the Intermediate Ports and China, for transmission per French Mail Steamer *Labourdonnais*, will be closed at this Office on Wednesday, the 1st April 1868, at 6 P. M.

Postage to the United Kingdom.

Weight	½ oz.	Rs.	0	8 8
	1 „	„	1	1 4
	1½ „	„	1	10 0
	2 „	„	2	2 8

and so on, adding 8 annas and 8 pice for every additional half ounce.

No. 311.

Mails for Rangoon and Moulmein, for transmission per Steamer *Cheduba*, will be closed at this Office on Friday, the 3rd proximo, at 6 P. M.

Letters, &c., for Port Blair can be sent *viâ* Rangoon by this opportunity.

No. 312.

Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Friday, the 3rd proximo, at 6 P. M.

The 26th March 1868.

No. 313.

1*st*.—The next Overland Mail *viâ* Bombay will close on Monday, the 30th March 1868.

2*nd*.—Book Post and Pattern Packets must be posted one day earlier.

3*rd*.—There will be no Express.

N. B.—The letter boxes will close at 6 P. M. precisely, after which hour letters will be received on payment of a late letter fee of eight annas per cover up to 7 P. M., at which hour the Office will finally close.

W. H. McGOWAN,
Post Master of Calcutta.

Under instructions this day received from Her Majesty's Post Master General, it is hereby noti for the information of the Public, that the single rate of Postage on Letters sent between the Un Kingdom and India viâ Southampton has been raised from 4 Annas to 6 Annas, the rate on those forwarded viâ Marseilles by British Packet, or by French Packet, being in like manner raised from 6 Annas 8 Pie to 8 Annas 8 Pie.

Unpaid Letters, whether forwarded viâ Southampton, viâ Marseilles or by French Packet, will be liable, in addition to the foregoing rates, to a fine of 6 Annas, and insufficiently paid Letters will be liable to the deficient Postage, and a like fine of 6 Annas.

All Letters forwarded from India through the United Kingdom to Foreign Countries or British Colonies will in like manner be subject to an additional charge of 2 Annas per ½ oz. over and above the rates which have heretofore been chargeable in India.

It has also been decided to alter the scale of progression for charging Letters above the weight of ½ oz. and to adopt a scale of charge rising by half ounces.

The above changes have been ordered with effect from the 1st April, Letters posted in India on or after that date being subject to the new rates.

The following Table shows the rates chargeable in India, under the above-mentioned provisions, on Letters addressed to the United Kingdom:—

Letters addressed to the United Kingdom.

	Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 oz. and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.	For every additional ½ oz.
By British Packet.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Southampton	0 6 0	0 12 0	1 2 0	1 8 0	0 6 0
Viâ Marseilles	0 8 8	1 1 4	1 10 0	2 2 8	0 8 8
By French Packet.	Same as viâ Marseilles by British Packet.				

CAMP MADRAS,
2nd March 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

NOTES.—The change in rates does not, as will be observed, affect Newspapers, Books or Patterns, and it applies only to Letters sent to or through the United Kingdom. The charges for instance on Letters sent to Foreign Europe *Vid France* or *Vid Trieste* or through the British, French, or Austrian Post Offices at Alexandria, or to Malta or Gibraltar or British Colonies in Asia, are not affected by the present alteration.

Adverting to the lateness of the receipt of intimation of the changes notified above with effect from the 1st April, it has been suggested to the London Post Office, that no fine should be levied on Letters prepaid at the old rates previous to that date.

The Public are hereby informed that, under a new Postal Convention concluded by Her Majesty's Post Master General with the United States of America, the Postage chargeable on Letters sent from England to the United States has been reduced, provision being also made for the transmission of Book and Pattern Packets.

2. Under the new arrangement, the consolidated rates of Postage (including the increased rates recently ordered between India and the United Kingdom) chargeable on Letters, Newspapers, and Book and Pattern Packets, addressed to the United States of America will be as follows, viz.:—

Letters.

	Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 oz. and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.	For every additional ½ oz.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Marseilles	0 12 0	1 8 0	2 4 0	3 0 0	0 12 0
Viâ Southampton	0 9 4	1 2 8	1 12 0	2 5 4	0 9 4

Newspapers.

For each Paper not exceeding 4 oz.

	Rs. A. P.
Viâ Marseilles	... 0 3 4
Viâ Southampton	... 0 2 8

Book and Pattern Packets.

	Not exceeding 4 ozs.	Exceeding 4 ozs. and not exceeding 8 ozs.	Exceeding 8 ozs. and not exceeding 12 ozs.	Every additional 4 ozs.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Viâ Marseilles	0 6 0	0 12 0	1 2 0	0 6 0
Viâ Southampton	0 4 8	0 9 4	0 12 0	0 4 8

The conditions in respect to the mode of packing maximum weight, &c., of Book and Pattern Packets addressed to the United States of America, will be the same as those relating to Packets addressed to Great Britain.

CAMP MADRAS, 3rd *March* 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

Under instructions from Her Majesty's Post Master General, the following rates of Postage will be chargeable in India, on Correspondence addressed to Europe "via Trieste" or sent through the Austrian Post Office at Alexandria, to places* in Turkey where there are Austrian Post Offices.

The full prepayment of these rates is in all cases compulsory, and they do not carry the covers to destination, being in fact only the Indian and British Packet rates. The Austrian rates cannot be prepaid in India.

Letters.

Not exceeding ½ oz.	Exceeding ½ oz. and not exceeding 1 oz.	Exceeding 1 and not exceeding 1½ ozs.	Exceeding 1½ ozs. and not exceeding 2 ozs.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 4 8	0 9 4	0 14 0	1 2 8

And so on, adding 4 Annas and 8 Pie for every additional ½ oz. or fraction thereof.

Newspapers.

Not exceeding 4 ozs. 1 Anna 4 Pie each.

* NOTE.—In the following list of Austrian Post Offices in Turkey, those places have been omitted where there are French Post Offices, as Correspondence directed to them is ordinarily sent through the French Post Office at Alexandria.

Adrianople	Canea	Kustendjie	Rutshuk
Antivari	Cavalla	Lagos	Seres
Bakáu	Chio	Larnaka	Sofia
Berlad	Durazzo	Phillippopel	Tchernavoda
Botuschany	Fookshan	Piatra	Venedos
Bourgas	Giurgevo	Plojeshte	Valona
Bucharest	Janina	Prevesa	Vola
Calfa	Jassy	Retimo	
Candia	Jerusalem	Roman	

Book and Pattern Packets.

Not exceeding 4 ozs.	Exceeding 4 ozs. and not exceeding 8 ozs.	Exceeding 8 ozs. and not exceeding 1 lb.	Exceeding 1 lb. and not exceeding 1½ lbs.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 2 8	0 5 4	0 10 8	1 0 0

And so on, adding 5 Annas 4 Pie for every additional ½ lb.

CAMP MADRAS, 3rd *March* 1868.

(Signed) A. M. MONTEATH,
Director General of the Post Office of India.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
March 16th, 1868	14,416	.....	1,52,202	1,02,839	30,61,717
„ 17th, „	.....	48,942	1,03,980	1,51,332	30,61,717
„ 18th, „	.....	57,351	44,213	2,11,347	30,61,717
„ 19th, „	.....	.....	44,213	1,92,506	30,61,717
„ 20th, „	4,972	26,778	21,931	2,19,840	30,61,717
„ 21st, „	.....	13,968	5,542	2,34,168	30,61,717

CALCUTTA MINT, *The 23rd March* 1868.

H. HYDE, *Lieut. Colonel,*
Mint Master.

CURRENCY NOTES.

Extract from Financial Department Notification, No. 1004 A, dated Simla, 30th July 1866.

Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Second half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{18}$08163 for Rs. 10.

KALLEE CHURN.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{35}$55764 for Rs. 50.

A. WILSON & Co.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{50}$03949 for Rs. 50.

T. E. OWEN.

The following Allahabad Circle Currency Note:—

No. $\frac{A}{38}$90059 for Rs. 100.

RAM SUHAI.

In transit between Dalhousie and Lahore, the following Lahore Circle Currency Note:—

No. $\frac{A}{18}$77591 for Rs. 10.

B. T. REID.

The following Nagpore Circle Currency Note—intimation of loss given to the Currency Office, Bombay:—

No. $\frac{C}{10}$17607 for Rs. 500.

MAHOMED AMMEE CHANDABAR.

Right half of the following Lahore Circle Currency Note:—

No. $\frac{A}{18}$75563 for Rs. 10.

F. KINGSCOTE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. $\frac{A}{43}$72814 for Rs. 50.

G. BANISTER.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Calcutta:—

No. $\frac{A}{38}$20672 for Rs. 100.
„ $\frac{A}{43}$39470 „ 20.
„ $\frac{A}{43}$41247 „ 20.

C. J. SINCLAIR.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/28 81351 for Rs. 20.

KHETTER MOHUN NAUG.

In transit from Delhie to Loodiana, the following Currency Note—intimation of loss given to Currency Office:—

No. A/25 65073 for Rs. 50.

SHAIKH SUBHAN.

In transit by Post, the second half of the following Allahabad Circle Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A/38 90187 for Rs. 100.

JOHN ALONE.

Burnt by Fire.

The following Government of India Currency Notes having been burnt in the late fire which took place on the 23rd ultimo in the Gunbow Well Lane, in the Bora Bazar Street, within the Fort Bombay, intimation given to the Currency Office, Bombay:—

Series.	Numbers.	Value in Rupees.	Series.	Numbers.	Value in Rupees.
C/35	77939	1,000	C/37	19794	100
,,	81866	1,000	,,	86667	100
C/34	21754	1,000	,,	55770	100
,,	24926	1,000	,,	22839	100
,,	11798	1,000	,,	25919	100
,,	07020	1,000	,,	28082	100
,,	20176	1,000	,,	28081	100
,,	13429	1,000	,,	00392	100
,,	17678	1,000	,,	03340	100
,,	12605	1,000	,,	14517	100
,,	21782	1,000	,,	23603	100
,,	08338	1,000	,,	05070	100
,,	22176	1,000	C/37	29303	50
,,	22177	1,000	,,	17731	50
C/35	81945	1,000	,,	86907	20
,,	02010	1,000	C/36	46018	20
,,	80386	1,000	,,	39327	20
C/36	18560	1,000	,,	54583	20
C/38	66361	1,000	,,	43346	20
,,	75308	1,000	,,	55080	20
C/35	82908	1,000	,,	44825	20
C/41	19018	1,000	,,	23093	10
,,	30280	1,000	C/43	67515	10
C/38	22009	500	,,	33548	10
C/38	14494	500	,,	27074	10
C/41	22746	500	,,	27073	10
,,	22747	500	,,	27072	10
C/31	14390	100	,,	27070	10
C/31	02637	100	,,	27071	10
,,	27057	100	C/37*	94229	100

* Of the Nagpore Circle.

MUNCHERJEE BOMANJEE PUNTHAKEY.

Lost or Stolen.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/38 53470 for Rs. 100.

NARAIN PROSAD SEAL.

Half of the following Currency Note—intimation of loss given to the Currency Office, Lahore:—

No. 6072-1 for Rs. 10.

J. F. FREE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A/35 50722 for Rs. 50.

GUNESH CHUNDER MULLICK.

Found.

The following Currency Note of the Allahabad Circle was found lying in a street of this city and is kept in deposit in this Office. It is hereby notified that persons making claim to it are requested to write to the Magistrate of Cawnpore, adducing proofs of their ownership within six months from this date, after which time the Note in question will be credited to Government and no claims be entertained:—

No. A/18 35348 for Rs. 10.

J. W. H.

ADVERTISEMENTS.

Notice to all Treasury Officers.

Whereas the Government Treasury Business is managed by a Branch of the Bank of Bengal, it is requested that all advices of Remittance Transfer Receipts be addressed to the Agent Bank of Bengal at Dehlie and not to the Treasury Officer.

C. W. LENNOX,
Treasury Officer.

DEHLIE TREASURY,
The 12th March 1868.

Notice.

From and after 1st February 1868, the heights of the River Gogra at Fyzabad, which are published by the Telegraph Department, will be referred to a new Zero 1′ 8″ above present Zero. The new Zero is the lowest known level of the Gogra at Fyzabad.

W. H. MACKESY, *Captain,*
Exe. Engr., Fyzabad Division.

In the High Court of Judicature at Fort William in Bengal, Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies' Act 1866, and in the matter of Jerii Tea Company, "Limited." } The Creditors of the above-named Company are required, on or before Saturday, the 18th day of April 1868, to send their names and addresses and the particulars of their debts or claims, and the names and addresses of their Attorneys (if any), to Charles Thomas Milner, of Clive Row, Calcutta, the Official Liquidator of the said Company, and if so required by notice in writing from the said Official Liquidator or by their Attorneys to come in and prove their said debts or claims before the Hon'ble Mr. Justice Norman, one of the Judges of the said Court, at the Town Hall, Calcutta, at such time as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Saturday, the 25th day of April 1868, at 11 o'clock in the forenoon, at the Town Hall, Calcutta, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 23rd day of March 1868.

R. BELCHAMBERS,
Registrar.

Notice.

All Persons indebted to, or having claims against the estate of the late Charles James Haley Richardes, Esq., of the Bengal Civil Service, who died at Nynee Tal on the 25th September 1867, are requested to communicate at once with the undersigned, who has obtained Letters of Administration under Section 225, Act X of 1865, from the High Court of Judicature.

W. J. RIVETT-CARNAC.

FUTTEHPORE, N. W. P.,
March 10th, 1868.

Calcutta and South-Eastern Railway Company, "Limited."

Notice

Is hereby given that, at a Meeting of the Proprietors held in London on the 28th January 1868, the following Resolution was passed:—

"The correspondence between the Secretary of State for India and the Directors regarding the mode of dealing with the future deficiency in the Revenue of the Company to meet the future Working Expenses of the Railway, printed with the Circular issued to the Proprietors, and also a letter from Mr. Borradaile to Mr. Juland Danvers, dated the 18th day of January instant, and a letter from Mr. Merivale to Mr. Ashworth, dated the 23rd day of January instant, having been read, it is hereby resolved—

"That the Directors be and they are hereby authorised to enter into a contract with the Secretary of State for India for surrendering and relinquishing the Railway and Works, and handing over the same, with the Engines, Plant, and Stock, belonging thereto, to the Government of India, upon such terms as shall enable the Company, on winding up, to repay to the Shareholders the whole of the paid-up capital on their Shares and Stock, with interest at five per cent. per annum on such Capital, until the same can be so repaid, without any deduction for Debts, Liabilities, or Expenses incurred, or to be incurred, with reference to the Railway, or to the carrying on of the Company till the same be wound up, or the winding up thereof, and the repayment to the Proprietors; and that pursuant thereto, the undersigned will, on and after the 1st April next, on delivering up their Share or Stock Certificates, repay to the Indian Share and Stockholders at the Company's Office, No. 1, Scaldah, the amount in full of their several Holdings, with interest at the rate of five per cent. per annum, calculated up to the 31st day of the current month."

ARTHUR SHANKS,
Acting Agent and Manager.

In the High Court of Judicature at Fort William in Bengal, Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies' Act 1866, and of the Ishera Yarn Mills Company, "Limited." } The above Court has by an order, dated the 12th instant, appointed Charles Thomas Milner, of the Town of Calcutta, Gentleman, to be Official Liquidator of the above-named Company.

Dated this 23rd day of March 1868.

R. BELCHAMBERS,
Registrar.

Notice.

All persons are warned against purchasing the Ship *Fez Róbanee*, now lying in the Harbour of Bombay, and now advertised for sale in Calcutta, by Messrs. Mackenzie, Lyall and Co., for Messrs. Robert and Charriol, under the powers of an alleged mortgage deed which the latter firm state they hold on her. The said ship was, on the 19th day of March instant, sold to Jotha Khimjee by the Sheriff of Bombay, under a Warrant of Sale issued from the High Court of Judicature at Bombay, and she is now under his charge. Any further particulars may be obtained from the undersigned.

JOHN J. HUBBELL,
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BOMBAY,
The 21st March 1868.

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FINANCIAL STATEMENT, 1868-69.

BY

THE RIGHT HONORABLE W. N. MASSEY.

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PARTICULARS.	3½ per cent. Loan of 1853-54.	4 per cent. Loans of 1824-25.	4 per cent. Loans of 1826-29.	4 per cent. Loans of 1829-33.	4 per cent. Loans of 1833-36.	4 per cent. Loans of 1842-43.	4 per cent. Loans of 1854-55.	Transfer of 1865.	4½ per cent. Loan of 1860-67.	5 per cent. Debentures for 1 year. Repayable Jan. 1868.	2 years. Repayable Jan. 1869.	3 years. Repayable Jan. 1870.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882.	TOTAL AMOUNT.
Balance of 7th March 1868	64,800	39,466	2,346	21,29,853	37,20,700	1,14,40,600	1,11,34,700	71,33,900	17,500	...	1,50,000	17,00,000	24,22,000	35,48,000	39,78,000	15,69,63,565
Add—																
Amount enfaced at Madras between 8th and 21st March 1868 ...	...	...	...	...	...	500	...	...	...	...	...	...	...	...	...	21,600
Amount enfaced at Bombay between 8th and 21st March 1868 ...	600	...	...	...	1,000	...	3,000	...	...	...	...	...	...	...	...	3,14,000
Amount enfaced at Calcutta between 8th and 21st March 1868 ...	...	...	...	...	1,000	33,300	...	14,000	...	...	...	...	...	...	2,000	1,20,600
TOTAL ...	64,800	39,466	2,346	21,29,853	37,22,700	1,14,74,300	1,11,37,700	71,47,900	17,500	...	1,50,000	17,00,000	24,22,000	35,48,000	39,78,000	15,94,24,665
Deduct—																
Amount written off in the London Registers ...	...	...	...	23,893	19,600	64,200	...	5,000	...	...	...	...	...	...	...	5,13,093
Balance on 21st March 1868 ...	64,800	39,466	2,346	21,04,960	37,03,100	1,14,10,100	1,11,37,700	71,42,900	17,500	...	1,50,000	17,00,000	24,22,000	35,49,000	39,78,000	15,89,10,972

NOTE.—From 9th June 1867 to 22nd Jan. 1868 enfaced from India 505 lakhs, re-transferred from London 51 lakhs. 454 lakhs.
" 23rd Jan. 1868 to 8th Feb. " " " 25 " " 0 "
" 9th Feb. " to 22nd " " " " 26 " " 32 "
" 23rd " " to 7th Mar. " " " 8 " " 0 "
" 8th Mar. " to 21st " " " " 4 " " 5 "
301 lakhs. 83 lakhs.
Balance against India ... 83 "
273 lakhs.

D. WOODS,
Deputy Secretary and Treasurer.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
Calcutta, the 24th March 1868.

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BY

A. M. MONTEATH, ESQ.,
Under Secy. to Govt. of India.

(REVISED EDITION.)

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No. 12 of 1868.

SUPPLEMENT TO The Gazette of India.

CALCUTTA, SATURDAY, MARCH 28, 1868.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Saturday, the 14th March 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding.*
His Honour the Lieutenant-Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. S. I., K. C. B.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble H. Sumner Maine.
The Hon'ble John Strachey.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rája Shioráj Singh, C. S. I.
The Hon'ble H. Crooke.
The Hon'ble Sir R. Temple, K. C. S. I.

FINANCIAL STATEMENT.

The Right Hon'ble MR. MASSEY, in moving for leave to introduce a Bill for taxing Professions, Occupations and Trades, said:—Before I proceed to the business for which we have assembled this morning, I crave the permission of the Council to make an explanation with reference to the Actuals of 1865-66, which formed part of my Financial Statement in March last. I have been represented as crediting to the income of that year sources of revenue which were fictitious, or which did not properly belong to it. I stated on that occasion that in consequence of the new Budget system, it was necessary

to pass through the balance-sheet of account certain balances arising in the adjustment of the old books and the transfer of the management of the public debt to the Bank of Bengal. Upon this adjustment there was a nominal balance of upwards of a million credited to the income of the year; but I distinctly said that this balance represented no real transaction, and was merely a matter of account. In that sense my statement was understood by the Secretary of State; and the Right Hon'ble gentleman has appended a footnote to the corrected edition to his Budget speech to that effect. Again, it was said that I had improperly credited the income of 1865-66 with certain arrears of Railway payments. The fact was that when the regular estimate was prepared, nearly a million of Railway traffic earnings which had been realized had not been paid into the Bombay Treasury; but these payments having been subsequently made, they were, of course, exhibited to the credit of the year in the actual accounts. Again, I was accused—and this time on the authority of the Secretary of State—of having taken credit for the difference between the expenditure of stores in India and the estimate in the Home accounts, whereas the expenditure on this account in England had exceeded the estimate. But the explanation is very simple. Up to 1865 the practice had been to charge the value of the stores used in India in the annual accounts. The Secretary of State then desired that the accounts should in future exhibit, not the value of the stores consumed, but the sum total of the expenditure in England. But this order was not issued until after the accounts for 1865-66 had been made up, and was therefore inapplicable to these accounts. I was dealing not with my own estimates, but with the estimates of my predecessor Sir Charles Trevelyan. It was my duty to show the actual results of those estimates in the manner which I have described. These statements were therefore correct in every particular, and it follows that there is no foundation for the charge of ignorance and carelessness which has been made against the Department of Account and Audit and myself. With this explanation, Sir, I proceed to the Actuals of the year 1866-67, that is, the year which expired in March last.

The Council will recollect that this was an incomplete account, in consequence of the alteration in the official year: it was, in fact, a year of eleven months, instead of twelve months. The estimated revenue for that broken year was £41,900,000, very nearly 42 millions. The actual result is, that the estimate of revenue has been slightly in excess; it has been 42 millions some odd thousands. Our estimated expenditure was £44,307,000; our actual was £44,530,000. Our estimated deficit was £2,400,000; our actual deficit turned out to be £2,517,000. The difference between our estimated deficit and the actual result was, in round numbers, £120,000. I stated to the Council last year that the very large deficit which I had to meet was not attributable to any falling off in the revenue, but mainly to accidental causes. It was, in the first place, owing to an over-estimate of Opium, but not a very considerable over-estimate. The deficit under this head was still further increased by the accident that we had calculated upon bringing to the market in Calcutta a greater number of chests than we were by our engagements enabled to do. In fact we were obliged to keep back 5,320 chests of opium, which would have realized £691,600. The deficit was also swollen by other special and temporary causes. We were disappointed in our expectation of repayment of £460,000, advanced to Bombay against the proceeds of the Land Sales. There were losses of nearly £300,000 under Customs and Salt, owing to the depression of trade; and the Home charges were increased by £480,000 on account of the new transport ships and stores for India.

Now, Sir, proceeding to what is of more immediate interest—the estimates of the present year: our estimate for the total expenditure of the year about to expire was £47,340,000; our income was estimated at £46,783,000,—thus exhibiting a deficit of £557,500 after defraying all charges, including the charges under the head of Public Works Extraordinary. Early in the year, in anticipation of this result, we endeavoured to reduce the expenditure, but this was found impracticable. There was, however, one great item of expenditure, which we thought might be dealt with in a different manner than that which

had hitherto obtained. The great grant for Public Works, exclusive of Railway charges, and reproductive works, amounted to five millions and a half. We thought, upon examining that grant, that it was fairly divisible into two classes. There was one portion of the grant which included charges properly debitable to the income of the year. Public Works, repairs and improvements, are always required in a great administration like that of India, and constitute a head of charge that is familiar to the Budget of every civilized country.

But there were included in that grant certain exceptional and extraordinary charges on account of new barracks, which it had been considered expedient to push forward with the utmost rapidity; and therefore instead of spreading the estimate for these works, amounting to eleven millions, over a series of years, so as to make the pressure light upon each succeeding year, we were pledged to compress, in the shortest possible period within which those works could be completed, the whole of that expenditure. The charge, therefore, of eleven millions was extended over five years only. It happened that in the earlier years the expenditure was not very considerable. But the charge expanded as the works proceeded, and we found in March last that the pressure of that service upon our estimates had become of a very formidable character. We had to provide nearly two millions of money on account of barracks during the present year. We had also to provide for the great trunk roads and the leading arterial lines of communication throughout the country. We also had to provide for embankments. We therefore addressed the Secretary of State representing to him that the inclusion of these special charges in the grant for Public Works was calculated to have a serious influence on the state of our finances. Excluding these extraordinary charges, our financial condition was sound and flourishing. There was in fact a very considerable surplus. We therefore asked the Secretary of State to consider the subject, and to sanction a proposal which we made, that the grant for Public Works should be divided into two classes: the one ordinary, the other extraordinary—the ordinary grant being, as heretofore, charged upon the income of the year, the extraordinary portion of the grant being also a charge upon the income of the year when we had a surplus. But if the question lay between new taxation and providing for these works wholly or partially by loan, we put it to the Secretary of State whether it would not be the preferable course to borrow rather than strain the resources of the country by additional taxation for the mere purpose of constructing great works of which posterity would reap the benefit. In connection with the general proposition, we asked the Secretary of State to allow us to borrow a million of money in aid of the barrack expenditure for the present year. In the despatch in which we asked that sanction, we also said that we thought it right that any surplus revenue which might result from this arrangement should be applicable to the payment of the debt so incurred. The Secretary of State assented to these arrangements, so that whereas we had estimated for a deficit of £557,000 without any special aid to our finances, the loan of one million, which we were permitted to raise for new barracks, converted that deficit into a surplus of nearly £450,000.

Well, Sir, the grant for Public Works comprehended two other items. They were works of a reproductive character, which, in the course of years, would ultimately pay for their construction, and, we hoped also, would yield a handsome income. We desired therefore to place these reproductive works, which comprehended chiefly works of irrigation, in a separate class, and to provide for them year by year entirely by loan. That policy found great favour both in this country and at Home, because it was a policy which indicated the intention of Government to enter upon those vast undertakings so essential to the prosperity of the country, on the most extensive scale. It was our desire, indeed, to avail ourselves of every resource which money could afford, which engineering skill could supply, and which the labour market could furnish, to push on these works with all possible speed. A sum of money was therefore appropriated to meet the estimate for these works for the coming year. Coupled with this class of expenditure was another special and temporary charge relating to Public Works. I mean the charge for

advances to Bombay on the security of the special Land Fund, the value of which was estimated at a very large figure. The original estimate of this property amounted to between three and four millions, which had been ultimately increased by the authorities of Bombay to eight millions. We were assured that the amount of eight millions would be eventually realized. But it was recently represented to us by the Government of Bombay that, in consequence of the depression of trade, and the special circumstances which affected Bombay, it would be highly inexpedient to force the market and make a sacrifice of property which would ultimately prove so valuable. Well, Sir, that was a very reasonable view of the case, and we decided that the works at Bombay, which were to be constructed upon the credit of this fund, should not be retarded merely because the fund was not capable of immediate realization. We had, during former years, made small advances to Bombay on this account; but we found it inconvenient to draw upon our cash-balances year by year to the extent required, and that the preferable course was to borrow the sums necessary for these advances, and to charge the principal of the money so borrowed against the proceeds of the sales, as they should from time to time be effected. I should add that out of a gross amount of about two millions and a half, which, since the creation of the Land Fund, have been advanced to Bombay, about £730,000 have been repaid. The result was, that in respect of reproductive works, and special advances to Bombay, we had to borrow a sum of about £1,400,000. Now, Sir, those were the arrangements on which we commenced the current year. They resulted, as I have mentioned, in an estimated-surplus of nearly £450,000, exclusive of the loan in India and the expenditure on Irrigation and Special Fund Works; but I must not omit one most important ingredient in this arrangement. Before we addressed the Secretary of State, and asked him to allow us to call in aid the capital of the country for the construction of military works, we had already imposed new taxation to the amount of nearly a million and a quarter, and it was very much upon that ground that we put it to the Secretary of State whether it was desirable to increase taxation merely to supplement what was required for these extraordinary works. Well, Sir, our estimate of gross expenditure under this arrangement was, as I have said, £47,340,000.

I have now to state to you the result of what is called the regular estimate, that is, the result of the actual disbursements of eight months, with an estimate of the disbursements of the remaining four. We estimated, then, for the expenditure of the year ending March last, £47,340,000, excluding Irrigation and Special Fund Works. That expenditure has increased to £48,467,000, the difference being £1,127,000 adverse to the Budget. We estimated our income at £46,780,000; we have realized £48,258,000, the regular estimate being in advance of the Budget by nearly one million and a half. The result is putting the income against expenditure, instead of having a surplus of £450,000, we have in round numbers a surplus of £800,000; but that surplus, I need hardly remind you, is a surplus created by the transaction to which I have referred, namely, the borrowing of a million of money for military works. Our cash-balances were estimated at £10,612,000; they will be £11,126,000, the result being an advance in the cash-balance account of upwards £500,000. Now, Sir, the Council will have perceived that the expenditure of the year has exceeded the estimate by £1,127,000. I am not going into items which have resulted in that increase, because I shall have to occupy the Council for some time. Well, then, taking compendiously the causes of the increase of expenditure—we had estimated on account of guaranteed interest on Railway capital, less traffic receipts, that we should be called upon to pay no more than £582,000. That estimate has unfortunately failed to the extent of £615,000, and that failure is attributable very much to the decay of the Cotton trade, but it is much more attributable to the disasters which have happened on the Railway at Bombay, the break-down of the Bhore Ghaut Incline, and the failure of almost all the bridges and great works upon the Great Indian Peninsula line of Railway. These works have to be replaced out of capital, and the interest on that capital is, of course, an additional charge upon the revenue. The traffic of the line has been seriously affected by those

disasters, and the balance of this Railway excess is attributable to that failure. Well, Sir, the Secretary of State had furnished us with an estimate, which we are bound implicitly to receive, of the expenditure in England. The estimate was £6,271,000. It has turned out to be £6,851,000, nearly £580,000 excess. These two items alone account for the increased charge of the year. In other respects the expenditure is not in excess of the estimate. On the contrary, taking the heads of charge one with another, they have singularly corroborated our budget-estimate.

But now we turn to the more agreeable side of the sheet, where we have certainly cause for congratulation in the excess of income over estimate. We have received nearly a million and a half more than we had calculated upon. Well, the Council will probably at once conjecture the cause to which that excess is principally owing. You will recollect that warned by experience of the last year—even if I had not had before me the experience of former years—to contract within more cautious limits my estimate for Opium. I had estimated Opium in the preceding year at Rs. 1,300 per chest. It did not realize that average. The result was that we were landed in a deficit. I thought therefore the safest principle upon which Opium could be estimated was to take the average of a series of years, and that average gave me an estimate of something under Rs. 1,150 per chest. I took Rs. 1,150. Sir, Opium is the source of our income more calculated than any other to disconcert our financial arrangements. It is a source which is very obscure. It depends upon a market of which we have very little information. It is subject to the most violent fluctuations; and although we may have carefully estimated other resources, a too sanguine view of the produce of Opium is likely to leave us in a very serious deficit. I was quite prepared, therefore, to find that in estimating the product at Rs. 1,150 per chest, I should be under the mark. It turns out to have been a remarkably good year, and we have received one million in excess of our estimate.

Well, Sir, another source of taxation from which we derived a revenue which has exceeded our estimate is the license-tax. We estimated it at £500,000, it will certainly realize £660,000, and I think that when the year is closed, the receipts will be nearer £700,000. At all events, we have an increased revenue from that source alone of £160,000. Well, then, there was another tax, or, rather, an addition to an existing tax, which has proved productive to the extent, at least, of our estimate. The export of Grain was originally subject to a small duty of half an anna. By successive gradations that duty was raised to two annas, and the experience of years shows that no adverse result was produced by the successive increases of duty. Therefore we thought that as our resources were very limited, so far as taxation is concerned, it would be safe to increase the existing tax by a further addition to the duty of one anna per maund. In taking this step, we knew we should have to encounter the censure of political economists, who deprecate any export duty upon a commodity of this character. But we ventured, with the concurrence of the Secretary of State, to impose this small additional duty, which we estimated to increase our Custom Receipts by £160,000. Now the Council will be anxious to know what has been the result of this operation. We received a remonstrance early in the year against this tax from certain grain merchants of British Burma, who also memorialized the Secretary of State. It was a remarkable fact, however, that the memorialists did not base their opposition to the tax on the ground of its tendency to check the trade, but in the prospect of its decreasing their profits. Well, Sir, I hope that no such consequence has ensued, since our calculation of an increase to the revenue from this source has been fully realized. I hold in my hand a return of the Calcutta Custom House, showing that in the eleven months preceding the increase of the duty, the exports were thirty-five lákhs and a half of maunds; and in the corresponding eleven months, during which the increased duty has operated, the exports have been sixty-four lákhs and a half of maunds. In the face of such facts, I apprehend this Council will not expect me to remit the additional anna on grain. Nevertheless, the operation of the duty will be carefully

watched; and at any time, even in the middle of the official year, if there is reason to think that the duty is operating unfavourably to trade, there will be no hesitation on the part of Government to modify the tax. But if I had little apprehension of any such evil effect last year, when the duty was raised, I have less apprehension now.

Well, there was another operation of more extensive, and possibly of a more doubtful character, in which we engaged for the purpose of strengthening our resources. We appointed, early in the last year, a Committee to consider the stamp-duties, or rather to consider that schedule of the stamp-duties which relates to judicial proceedings. That Committee was presided over by a learned Judge of the High Court, assisted by a very able and experienced gentleman, formerly a Member of this Council, and since promoted to the Bench of the High Court. With Mr. Justice Jackson and Mr. Hobhouse was associated Mr. Prinsep, the Registrar of the High Court. The Committee thus constituted prepared a new scale of institution fees, which promised to give us a revenue of £680,000. I must say, in justice to the Committee, that as regards the estimated increase of revenue to be derived from this new scale, they gave a very diffident opinion, and at once admitted that the result of such taxation was doubtful. Some gentlemen, founding themselves on high authority, took exception to this policy of deriving an increased revenue from judicial proceedings. I see opposite to me an honourable friend of mine who, I believe, considered that taxation of this kind was calculated to prevent the people of this country from obtaining that justice to which they are entitled. Well, Sir, I do not desire to give a conclusive opinion on the matter. The new arrangement of the schedule is open to very careful consideration. We estimated the produce of the duty at £500,000. We have not yet got returns of our stamp-revenue carefully analysed, so as to enable us distinctly to say to what extent that estimate has been realized; but the general result is, that the stamp-revenue has been increased by about £400,000. So that, assuming that our estimate of £500,000 has been excessive, I know no other cause to which to attribute the increase of stamp-duties to the extent of £400,000 than to this increase in judicial stamps. Under these circumstances, and pending further inquiry upon the subject, nothing has taken place to satisfy the Government that the duty was either impolitic or excessive. I do not, therefore, propose any reduction in the revenue of the succeeding year on this account. The subject is in the hands of a gentleman now present, who is very competent to undertake it; and if the result of the investigation should be that the scale which is now in operation is excessive, the Government will be prepared to consider it. But as at present advised, I have no reason to suppose but that the objections to the tax are very greatly exaggerated, and I hold out no hope whatever to those who are interested in its imposition that it will be repealed. I believe and hope that the result of the inquiries which are now in progress upon the subject will be that the scale, although it may be subject to some few alterations, is, upon the whole, based upon sound principles, and that it has put us in possession of a source of revenue which it would not be expedient to relinquish.

Now, Sir, these are the causes to which the increase of our income during the present year is to be attributed: first of all, the increase in the price of Opium; secondly, the increase in the product of the license-tax; thirdly, the fulfilment of our estimate of the Grain duty; fourthly, the income derived from Stamps.

Sir, we now approach the year for which I am about to estimate—we approach that year with a balance in our hands of £800,000. I have told you that the regular estimate of our expenditure is considerably in excess of our budget-estimate to the amount of £1,127,000. Our ordinary expenditure has amounted to a very high figure, £46,557,000, during the current year. We have estimated for an expenditure of nearly the same amount during the succeeding year, and the whole of our expenditure for the succeeding year, that is, our expenditure, including that debateable grant of Public Works Extraordinary of a non-productive character will be £48,343,000. I do not

know whether I need trouble the Council with a detail of the several heads from which this estimate is calculated. I need hardly trouble you with so small a matter as the increase in our expenditure on account of Abkári of £10,000, nor of even the decrease in our Customs of £23,000. There is an increase on Salt of £88,000, chiefly due to a provision for the purchase of a larger quantity of Salt to meet an increased demand. There is an increase upon Opium of £44,000. We were asked by the Government of Bengal to grant a sum of £200,000 on this account during the coming year; but upon an examination of the estimate, we found that it was capable of reduction to £160,000. The next item is rather an important one. The charge for the Post Office has increased by nearly £100,000, but that charge is attributable to increased salaries in the higher department; the introduction into the service of a better class of persons in the lower grades, and generally to the revision of the establishment, which was much called for. Sir, the department of the Post Office had incurred something like discredit—the deliveries were irregular—frauds were very considerable. We found that the Post Office comprehended in its service men on so low a scale of pay that it was impossible to obtain the services of persons upon whose honesty and integrity we could rely. We considered it good policy, therefore, to revise the whole of our Post Office establishment; the result of the revision is to place it upon a much sounder footing, and I hope it will have the effect of removing those scandals which have hitherto attached to the department. We have been, from time to time, pressed to reduce the charges upon the lowest stamped letters, that is to say, the half anna stamp has been represented to us as not carrying sufficient weight, having regard to the requirements of the country. Well, Sir, the effect of the change which we were asked to make would be a loss of revenue of five or six lákhs of rupees. We did not altogether admit the grounds upon which that sacrifice is demanded. We think, upon the whole, so far as our inquiries have extended, that the result of the extension of such a boon would not be so great as was anticipated. At all events, I think the Council will agree with me that it is not expedient to diminish the revenue of the Post Office by five or six lákhs at a time when we have incurred so much outlay to place the department upon an efficient basis. Therefore the question of an increase in the weight of letters bearing the lowest denomination of stamp is reserved for a future year. The Telegraph is this year a decreased charge to the amount of £85,300. That decrease was owing to over-estimates of last year, and also partially to retrenchments. There is in the general department of the administration an increase of £83,000, which is attributable to establishments generally having undergone revision. Law and Justice show an increase, which embraces, among other things, purchase of material for jail manufacture; while this expenditure had been incurred for materials, it is an outlay of capital which will be reproductive, and probably the estimate will next year show an increase on the opposite side of the account. Police charges show an increase of £115,000, which is chiefly owing to the remodelling of the Preventive Police in Bengal and the Railway Police in the North-Western Provinces. There are also increased charges for Municipal purposes, which will be met by receipts. This subject of Police is one which has very much engaged the attention of the Government during the period with which I have had the honour of being connected with it, and we have been involved—I won't say in wrangles, but—in hot disputes with the Local Governments and the Municipalities on the question of the adjustment of this charge. We have maintained a principle from which, I hope, we shall not depart, to require every district to maintain its own Police, and the same as regards every Municipality. We have partially succeeded in enforcing that principle, but it is one which cannot be carried into full effect all at once; but we shall persevere in our efforts, and I hope the result will be ultimately that every Municipality will bear its own charge. When I first came to this country, several great towns bore the whole charge of the Police. Other towns bore but an inconsiderable portion of that charge, or none at all. That was a state of things which ought not to be tolerated, and we laid down the principle that all great Municipalities at least should maintain their own Police. But the Government was met with great resistance, and we were driven, as is the usual result, to a com-

promise. We have adjusted these charges of Police between the Government and the principal Municipalities upon what I think is an equitable footing: and in time, I have no doubt this long vexed subject will be placed upon a satisfactory basis. There has been an increase in the charge of Education of £118,000. Well, that is a normal increase: the estimates for Education increase every year. I venture to hope, however, warned by my English experience, that the Government will not yield too readily on this point. In England the charge to the State for the education of the people has swollen within a few years from a small grant of £100,000 to a grant of nearly a million; and yet, when I left England, there was a strong disposition to resist any further augmentation of that charge. Sir, you must adopt a similar policy here. I do not mean to say that your grants should not be even more liberal than in England; but the charge of Education is one of increasing proportion, and unless you deal with it in the same form, although in a liberal spirit, you will find it will encroach upon your resources to an extent which will greatly embarrass the financial operations of future years. Under Allowances under Treaties and Engagements, there is a decrease of £114,400, the higher charge in the present year having been caused by circumstances which I brought to the notice of the Council last year, when I spoke of the case of Prince Azím Jah—a case which I had submitted with the greatest reluctance.

I now turn to Income. We shall on the land revenue have an increase of £360,000 as compared with the regular estimate. This increase is partly made up by the resumption of revenue in Orissa, which had been remitted last year in consequence of the famine. The North-Western Provinces have given us a better estimate than last year, in consequence of the new settlements coming into operation, and there can be little doubt that the general estimate will be fully sustained. There is a slight falling off in contributions from Native States, but it is a variation hardly worth notice. Under Abkárí we are pretty much as we were. There is a slight falling off in Madras on account of the failure of some Madras farmers. There is a falling off in the Customs of about £100,000. In the Central Provinces there is a decline in the Sugar trade. In Burma we have relinquished the frontier duties in connection with the Treaty which has been recently effected with the King of Burma, by which His Majesty consents, in consideration of our not re-imposing our frontier duties, to the abolition of certain monopolies and duties which were almost prohibitory of trade. That is a concession made at the public expense for the benefit of trade. In Bengal there is a slight decrease of the export duty, amounting to £63,000. In the North-Western Provinces, as in the Central Provinces, where the Sugar trade has been on the decline, there is a decrease amounting to £14,000. In Bombay and Sind there is an increase in the Customs of £10,000. The whole result is that we estimate our Customs Revenue at about £100,000 less than we expected to realize this year. There is a slight diminution on Salt of £7,400. That is a falling off in so large a revenue which is hardly appreciable, and calls for no explanation. It is one of those fluctuations which you must expect from time to time. Sometimes it is one way, and sometimes it is the other; but it indicates nothing whatever as regards the state of trade. We now come to opium, which, I have already stated, has yielded a very large sum in excess of the estimate. We cannot be so sanguine as to expect so large a revenue next year. The estimate for opium last year was fixed upon an average of previous years. Well, Sir, I estimated it at Rs. 1,150; but the high prices of the year, of course, increased the average, and I think that, although I am now going on to propose some increase in the estimates, the Council will agree with me that the estimate I am about to propose is very moderate. The estimate is, I am glad to say, corroborated by the opinion of the Government of Bengal. Sir, I take opium at Rs. 1,250. I may say with confidence that we shall have received at the close of the present financial year £8,814,000 on account of opium, and an estimate of Rs. 1,250 per chest gives us £8,385,000 for opium during the coming year, that is to say, the Opium Revenue for 1868-69 would be about £430,000 less than the receipts of the present year. Our Stamp Returns, as I have already said, are improved, and I believe the result will be in the coming year nearly the same as the present.

There is an increase on Post Office of £19,000, chiefly an increase of official postage. Under Telegraphs, there is a small decrease of about £20,000. Under Law and Justice our budget-estimate is £1,034,200; our regular estimate is £734,000, the increase in the estimate being £300,000, owing chiefly to transfers of peon's fee funds and proceeds of jail labour. There is a small difference in Police—an increase of £13,000. There is an increase in the estimate for Marine of £35,000, chiefly in consequence of the arrangements connected with the Abyssinian War. There is under Education a general increase of School fees amounting to £1,700. The Miscellaneous Receipts will be £324,000 better than they were last year, owing mainly to transfer of subscriptions, and other receipts of sundry Military Service Funds. In the Miscellaneous Military Estimate there is a decrease by £26,600, but this decrease will be eventually converted into an increase on account of supplies made to the Abyssinian Expedition. We are in fact in the position of traders with the English Government. We have a large quantity of Marine stores in stock, and we are making stock advances to the British Government. These advances have already amounted to a considerable figure; but what that figure is we have not as yet been able to ascertain. Therefore we cannot include it in the estimate of the present year; but it is an item which will appear in the regular estimate of next year.

Sir, the general result is that the estimate for income is £48,586,900; but that income is based on the assumption that there will be no change in our existing sources of revenue. Suppose for a moment that one particular tax, from which we derive a considerable revenue this year, is sacrificed, I will not say to popular clamour, but to public prejudice, we shall, instead of being in a condition of surplus, sink into a deficit of nearly an equal amount—that is to say, a deficit of nearly equal amount, after paying the whole charges which are included in Public Works Extraordinary. Well, Sir, we might meet that deficit by repeating the process of last year, and by borrowing for Public Works. But the circumstances under which we should propose that operation this year are very different from those which justified it last year. Last year we made an effort to increase our income to the extent of one million and a quarter, and the Council may suppose that the resort to additional taxation is a policy which we adopted with the very greatest reluctance. I may, at the risk of appearing to enter into needless repetition, remind the Council that we were still in deficit, and the question was whether we should adjust the balance by still further taxation, or whether, in respect of a particular head of charge, we should adopt exceptional measures. But this year, if we retain the whole of our income, if we part with none of the sources of which we are in possession, without any new taxation whatever, we are in a condition to meet the whole charge of the year. Whatever objections may be made to the license-tax, it is admitted by those who have taken a temperate and rational view of the question, that the tax, taken as a part of a new scheme of taxation, was not imposed upon light grounds. The decision of the Government therefore is to part with no existing source of revenue. The license-tax has been, financially, successful. It has yielded nearly thirty per cent. in excess of the sum estimated; it has been collected at a very small cost, between four and five per cent.; and, so far as its alleged vexatious and oppressive character is tested by the number of appeals which have been made against it, these appeals are absolutely insignificant. The tax, after the first ebullition of resistance subsided, has been collected with as much ease as any other tax. But at the same time the Government are not disposed to close their ears against the voice of public opinion, and it has been a subject of anxious consideration with us whether we could meet the objections to the tax which have been urged so strongly and so incessantly almost since the period of its introduction, without a sacrifice of our revenue, which we are not prepared to incur. I have said that we cannot part with any existing source of revenue. Well, then, if we part with the license-tax, we must substitute something for it. I will not now review all the representations which have been made to this Government and to the Secretary of State, in a sense hostile to the license-tax. But I will take a paper which purports to

have been drawn up by the Committee of the Bengal Chamber of Commerce, not because that paper is better reasoned than others which I have seen, or because I attribute any undue importance to the source from which it emanated. I quote this paper partly because it is less offensive and intemperate in its tone than others, and partly because it professes to offer to Government substitutes for the tax to which the writer or writers object. The Committee of the Chamber of Commerce propose four alternative taxes. They tell us that we could increase the salt-duties; that we could equalize the salt-duties; that we can impose a tobacco-tax; that we can impose a succession-tax. Now, first of all, let me take the salt tax. I suppose it will not be disputed that the salt-tax is in effect a poll-tax upon the masses of the population. It is very true that there are other people besides ryots and coolies who consume salt, but is it a matter of the slightest importance to any man raised above the class who earn their livelihood by the labour of their hands, whether the tax is one rupee more or less? Then, Sir, before we increase a tax which falls exclusively on the lower classes, we are bound to inquire whether other classes contribute their share to the burdens of the State. But putting that question aside for the moment, let us consider whether the result which has been hitherto assumed as the certain result of a simple increase of the salt-duties, would, as a matter of course, take place? In considering this subject early in the year, we thought it our duty to consult the Local Governments. We have been assured by the Governments of Madras and Bombay that the tendency of increased salt-duties would be to diminish consumption, and that the financial results of any increase of that duty at present would be extremely doubtful. I cannot say I am quite satisfied with the soundness of these conclusions, but the energetic remonstrances we have received from the Presidential Governments are entitled to respect; and with those remonstrances before us, we are bound to pause before we impose an additional duty upon salt. I believe that the direction in which you can derive an increased revenue from salt, is not by merely adding a few annas to the salt-duties of Madras and Bombay, under the delusive notion that you are equalizing the salt-duties by that process; but by bringing to view the whole question; by affording increased facilities for the conveyance of the commodity from the place of its manufacture to the place of its consumption; and by a revision of your Customs' Laws. By a combination of measures of that description carefully considered, you will arrive at a point when you may consider the equalization of the salt-duties upon a standard reduced below that of Bengal, which will yield a large addition to the revenue without any corresponding pressure on the classes now subject to the incidence of the tax. Sir, the next head of revenue to which we are desired to turn our attention is a tax on tobacco. This tax upon tobacco, as well as the tax upon salt, is a suggestion which we have not now heard for the first time. But the gentlemen who have pointed out to us this source of revenue have not given us any new information on the subject. They have simply urged some plausible reasons for inducing the Government to adopt their policy. But, the whole question has been considered not in this year only, but in former years. It has been considered by Governments which have preceded this Government, and been handled by very able men. We have, however, reconsidered that question, and being desirous to afford to the public any information which was in our possession, we have published our despatch to the Secretary of State, in which we set forth the reasons which have satisfied us that the possibility of levying a tax upon tobacco is out of the question. It would be a tax extremely oppressive in its incidence, it would be collected at an enormous cost, and it would fall mainly upon the classes which now pay the salt-duty. If you are of opinion that the labouring classes do not contribute sufficiently to the burthens of the State, you had much better at once increase their salt-duty under its present condition, than attempt to impose a new tax of the same description, but far more objectionable. Well, Sir, the Budget of the Chamber of Commerce is completed by a succession-tax, which they conceive would solve, in a satisfactory manner, the question as to the best mode of subjecting the wealthier classes to a just assessment to the burdens of the State. This question, also, as I apprehend, has been satisfactorily disposed of by the information which has recently been communicated to the public through the medium of the Government *Gazette*. I need not, therefore, quote the opinions of

my colleagues, nor my own, which have been so recently recorded on this subject; but I commend to the consideration of those persons, if any, who are still under the delusion that the succession-duty could be looked to as a source of revenue, instead of an income-tax, an attentive perusal of the papers to which I have referred, and more especially of the compendious review of the whole subject contained in the paper drawn up by my Honourable colleague, Mr. Strachey, in 1865. In concluding my remarks on this subject, I cannot do better than quote a short passage from this paper—"Many of the more serious objections which have been made to the income-tax in India apply with at least equal force to a tax upon successions. Among these objections which apply to both taxes, but which would apply with special force to a succession-tax, one of the most obvious and important is the evident impossibility of making any fair assessment. In the case of the income-tax, this objection may, in a great measure at least, be avoided by substituting a license-tax on certain classes; but no such evasion of the difficulty is possible in the case of a succession-duty. It may be added that, whatever may have been the case once, the novelty, and, therefore, the unpopularity of a tax on successions, would, at the present time, be certainly greater than that of the income-tax, while there can be no question that the former, unless carried to an extent which would seriously affect the capital of the country, would be far less productive than the latter. The advantage which has been claimed for a succession-tax over an income-tax, that it is paid once for all, and at the time most convenient to the payer, points in reality to one of its most serious objections. It signifies, in other words, that the tax falls upon capital, and not upon income. This is an objection which does not appear to have been noticed in any of the discussions which have taken place regarding succession-duties in India; but it is one which deserves consideration."

Then, Sir, it is not the intention of Government to propose a further addition to the salt-tax, nor at the present time are they prepared with a scheme for the equalization of the salt-duties. They wholly reject a tobacco-tax, and they wholly reject a succession-tax. But there is one other tax to which I must advert, although it is not included in any suggestions with which we have been favoured and is not in favour with the gentlemen of the Chamber of Commerce; but it is a tax which has occupied public attention very much during the present year. There was a time when the public mind of India was almost reconciled to the prospect of my proposing this day the renewal of the income-tax. Sir, I am not here to disparage the income-tax. It is, as it has been described by Mr. Gladstone, "a mighty engine of finance;" but it is an engine of finance which has never yet been resorted to except under emergent circumstances. The income-tax was first proposed by Mr. Pitt in the stress of the revolutionary war. It was submitted to as a tax of necessity; but it was never imposed as a permanent part of the fiscal system of England. It continued during a period when England was engaged, not in a sort of diplomatic war, but in a struggle for her existence as a nation; and the people were prepared willingly and loyally to submit to any tax or any mode of obtaining money which the Ministry of the day thought fit to propose. But the income-tax was dropped directly on the conclusion of the Treaty of Peace. It was revived thirty years after by Sir Robert Peel under very special circumstances. It was the object of Sir Robert Peel to carry out a policy of the most extensive and beneficent character. He proposed to liberate the commerce of England from the fetters by which it was cramped, and to afford a full development to enterprise and capital. To carry this policy into effect, it was necessary to make a very large sacrifice of revenue, to give up customs-duties of a considerable amount; and as it would take a certain number of years to restore the gaps in the revenue created by the repeal of these duties, the Minister proposed, for a limited period, the imposition of an income-tax for the purpose of indemnifying the revenues against the loss which they would thus sustain. Well, Sir, it was not without reluctance, even under these circumstances, that an income-tax was brought forward by the Government; and although submitted to by the country, the tax continued in a very mitigated form. No Minister has ever ventured to declare that it is continued as

a permanent tax. These, Sir, were the circumstances under which the tax was imposed in England. Under what circumstances was it proposed in India? India was just recovering from the suppression of the mutiny. In making that effort, she had largely added to the debt. She had not only increased the debt, but had created a deficit in the income to the amount of several millions. Such was our position when Mr. Wilson brought forward his income-tax. The circumstances were of that urgent character which in my view justify a measure of such stringency; and it would have been little short of disloyalty to have refused the Government the aid which they required in that hour of need. But Mr. Wilson did not venture to propose the tax as a permanent addition to the finances. He asked the country to submit to it only for a limited period, during which, he calculated, the resources of the country would recover themselves. That period arrived, and the income-tax was suffered to expire. But let me remind you, when this impost is described as a great engine of finance, that an income-tax of three per cent. is computed to produce no more than a million of money here. This is a very small result to compensate for the difficulties which attend the assessment of such a tax. The peculiar objection which is entertained to an income-tax is, not so much the amount exacted under a moderate scale of assessment, but the inquisitorial process to which it is necessary to resort for the purpose of fixing the amount payable by those classes whose incomes are derived from the profits of professions and trades. This process is not very much to the taste of the English people; but it is specially repugnant to the habits and feelings of the people of India. If, then, you find it necessary to maintain the principles of direct taxation, you should endeavour so to shape your law that it will not involve the necessity of a scrutiny so odious. In proposing, therefore, to retain the license-tax in a modified form, we have no desire to act in defiance of public opinion. I can assure the Council that not the smallest irritation has ever disturbed my mind with reference to what has passed during the present year in considering the policy of maintaining the license-tax. I look upon it dispassionately as a matter of principle and as a matter of policy. I am quite free to admit that the tax, as in its present form, is open to objections, and is capable of material improvement. But we are in possession of that tax, which has been financially a success; if we part with it, I do not see how it is possible to obtain the revenue which we require by indirect taxation, and if we adopt direct taxation, I see none so desirable as a license-tax. We have therefore determined to propose to the Council the continuance of the Tax on Professions and Trades in a modified shape. The principle upon which the present tax is collected is that of a rough income-tax. It resembles very much the excise license-taxes in England, which existed before the income-tax, and which have gone on during the operation of the income-tax, and still continue. If you insist upon strict equity in your assessment, I have no defence to make for a tax of this kind. The only answer you can make against the objections which are urged against it is, that the mean incidence is very light, and that is an answer which has been accepted in England ever since taxes of this description have been imposed. A tax upon professions and trades is, in my opinion, justifiable. Professions and trades are the only classes who contribute nothing to the public revenue. They receive a greater benefit, perhaps, than any other class from an expensive Government like that of India, whose expenditure is incurred in a great measure for the development of trade and commerce. I think, therefore, that in asking the country to submit to the continuance of the tax upon professions and trades, I am asking nothing unreasonable. I may be told, why should you tax trades when you exonerate other classes? Well, the answer is, that the landholders of India already pay largely. It is merely a war of words to say that the land-tax is a rent. The fact remains that the landholders, whose title is indefeasible so long as they pay the tax, contribute twenty millions a year to our revenue.

It may be that the tax is not sufficient; that those who pay it, at least under the old Bengal settlement, have made a very good bargain, but it is a bargain by which we are bound. Therefore, the only mode in which we

can reach the landholder is by local taxation. I have stated that there is another reason for encouraging a policy of local expenditure for local purposes. That policy is now in its infancy; but if this country is to proceed in its career of prosperity, that policy must be developed, for it is impossible that the infinitesimal demands of all the provinces of this vast empire can be provided from the imperial revenue. Well, Sir, if that is the case, who would have to bear the burthen of local taxation? It would be the landholder who would be immediately benefited by the improvement which would be effected, and it is to him principally that the tax collector would look for providing the money for such expenditure. Therefore the landholder will not enjoy an immunity from taxation; and the argument for the imposition of an income-tax as regards the fundholder shrinks into very small dimensions. I will not now revive the arguments that at various times have been put forward against taxing the fundholder. In a general scheme of taxation, there can be no exceptions; and this is the answer to every claim for exemption founded on the source from which the income is derived. But a tax upon the fundholder in this country would fall chiefly upon your own countrymen. Sir, I have before me a calculation which has been prepared by a gentleman more competent perhaps than any other man in India to furnish data upon such a subject, and he shows that, out of the rupee-debt of 64 millions, about 27 millions are held by Europeans in India, 15 millions by Europeans in England, and $10\frac{3}{4}$ millions by the Natives of this country; so that, if you want to tax the Natives, do not imagine that you can get at them through the medium of the public funds. Your tax would fall upon your own countrymen and countrywomen, and upon that class which has claims upon your sympathy—the widows and children of those who have expended their health, or sacrificed their lives, in the public service. I shall therefore conclude my statement to-day by asking your permission to introduce a Bill for taxing professions and trades. The first clause of that Bill will repeal the existing law, and substitute provisions which, I trust, will be less objectionable. Under the new Bill, the mean incidence of the tax, instead of being 2 per cent., will not be much more than $1\frac{1}{2}$ per cent. It will not fall on the lowest class of the population. It will begin with incomes of Rs. 500. The services will be taxed all round upon their salaries at 1 per cent. Without wishing to deprecate any discussion into which the Council may think fit to enter, I suggest that it might be more convenient to postpone any discussion until Friday next, when I shall explain the provisions of the Bill in detail; and when the Bill is in Committee, I shall be prepared to give respectful attention to any suggestions which may be made for the alteration of the schedules, or the general improvement of the measure, so far as these alterations do not involve any loss of estimated revenue. Sir, I shall hope to realize from the amended tax £500,000. We thus lose a very considerable amount of revenue by giving up the tax in its present form, which, as I have said, will produce £700,000, with the prospect, if retained for another year, of yielding £800,000.

The result of the whole is, that we get a revenue of £48,580,000, leaving a surplus of £240,000 after defraying all charges except those for irrigation and special fund works. Our cash-balance will be upwards of ten millions, and although that is a moderate balance, yet it is sufficient for the purposes of the country, and it will probably be increased by the transactions of the year. Well, now the question arises—how we should deal with irrigation works? The Council are aware that irrigation works are placed upon a different footing from other works; they are provided for by loan. I do not suppose, therefore, that I shall be expected to apply any part of the very small surplus which I have named towards providing for this special service. The estimate for irrigation and special fund works for the year is £1,270,000. Are we to borrow the whole of that amount? I may remind the Council that we shall have in hand a surplus of £800,000 at the close of the present year. I have already explained that this is not a surplus in the proper sense of the term, that is, an excess of income over expenditure; but is in fact the unexpended balance of a loan: there is also an unexpended portion of the special loan which we borrowed for irrigation works this year. When we proposed to borrow a million for barracks, it

was accompanied with the condition that any surplus of the year should be devoted to the reduction of the debt so incurred. Sir, we have no alternative but to perform this promise, and I bring therefore the surplus of £800,000 in aid of the loan for irrigation works, and when I add to that the unexpended portion of the irrigation loan which is now in the cash-balances, the irrigation works for the year are provided for. Thus the result is that the whole of the services are provided for, and upon this Budget there will be no loan whatever. But although there will be no borrowing for the purposes of the Budget, there are heavy loans looming in the future. We are in negociation with the East Indian Irrigation Company for the purchase of their works in Orissa, and if that negociation is completed, we shall enter upon the completion of those works, which have been retarded by want of capital. This will involve a present outlay of nearly a million. The Company have already surrendered the great Soane project, which the Government will immediately undertake. We are about to construct a line of Railway from Lahore to Jhelum with a view to its ultimate extension to Peshawur. We shall probably, also, take over the Calcutta and South-Eastern Railway. All these projects, some of which will certainly be carried into effect, will result in very large loans. In stating that I dispense with any loan for the service of this year, it must not be supposed that I am departing from the policy which we recently adopted. I think that the policy of borrowing for such works as barracks and great arterial roads is a sound and justifiable policy, but it is one which should not be resorted to unless the ordinary income of the year is insufficient to meet the whole charge for works of that description. It is only when the question arises between new taxation and a loan, that the latter is to be preferred. The policy of borrowing for public works is not abandoned; it is only suspended, and will be resumed next year, if—though I do not anticipate such a result—the income of the year should prove insufficient to defray the whole of the services. I need hardly add that, in applying the balance of the loan and the surplus of this year to irrigation works, and thus dispensing with the necessity of borrowing on this account, we do not at all intend to cramp those operations. I should have been very glad, indeed, if I could have laid before the Council a much larger estimate for irrigation works than I am able to do; but the Department of Public Works, warned by experience, is unwilling to commence operations on a great scale without well-considered plans and estimates. Although we have a surplus of £240,000 in the present year, I must remind you that we lose, as compared with the regular estimate of this year, £600,000, that is £450,000 by opium, and £150,000 by the license-tax. Well, then, is that loss to be repaired by new taxation? The answer depends upon two other questions. Can we rely on a permanent increase of income? Is the public revenue, on a review of a series of years, in a state of satisfactory progress as compared with expenditure?

We have been so much in the habit of hearing our financial condition assumed to be that of bare solvency, that it becomes important to inquire upon what foundation that assumption is based. If it is true that our expenditure is progressing in a ratio which cannot be controlled, and that our present income is not expanding in the same proportion, it would be wise to anticipate the approaching period of pressure. Let us see, therefore, in the first place, whether there is that tendency to growth in our expenditure which cannot be repressed without checking the growth of national prosperity or retarding the progress of civilization. Now, in entering upon a calculation of this kind, in which you have to deal with large figures and numerous particulars, you must not go back to a remote date: a review of a long series of years is sure to include disturbing elements, and, therefore, to produce fallacious results. The mutiny may be taken as the dividing line between the old financial system of India and the new. I will not, however, go so far back as the mutiny, but take the last six years as affording the best means for arriving at a correct conclusion of this question. Now, Sir, I take the increase of the year 1865-66, as compared with that of 1861-62. The revenue of 1861-62 was £43,820,000; the revenue of 1865-66 was £47,000,000, the difference being upwards of three millions. From 1865-66 we pass over

the broken year of 1866-67, and we come to the regular estimate of this year. Our revenue in this year is £48,250,000, increase over 1865-66 is £1,250,000; and if you add the increase of the revenue of 1865-66 over that of 1861-62, you have a total increase of about 4½ millions in six years.

Let me now turn to the other side of the picture, and look at the progress of expenditure during the same period. The expenditure for 1861-62 was £43,880,000; in 1865-66 it was £45,250,000; and in the year about to close it is, excluding irrigation and special fund works, estimated to amount to £48,467,000. The increase of 1867-68 over 1865-66 is thus £3,217,000, and adding £1,370,000, the excess of the expenditure of 1865-66 over that of 1861-62, the total increase of expenditure is £4,587,000, against a total increase of income during the same period of £4,430,000, the difference of £157,000 being the balance of expenditure over income in the six years.

Thus the Council will see that, while expenditure has been increased by an increase of establishments, by additions to salaries on account of the increased charges of the necessaries of life, by two petty wars and by Extraordinary Public Works, upon which we have expended as much as seven millions of money; on the other hand, the revenue has received no appreciable addition. On the contrary, our resources have diminished; we have parted with customs-duties; we have lost the income-tax, and these losses have been but partially repaired by the taxation of the present year. I therefore confidently submit that these facts do not lead to the conclusion that our income lags behind our expenditure, and does not justify the popular notion that our financial condition is unsound. Your revenue, exclusive of Public Works Extraordinary, shows year by year a large surplus; but that is no reason why you should draw a permanent and fixed line of separation between one class of your expenditure and another. I deprecate the intrusion into our financial system of a very dangerous principle—that, namely, of dealing with any part of our annual charge by loan; although I am prepared to justify the occasional treatment of extraordinary charges in this way. Although the revenues of India may not admit of indefinite expansion, they will attain a further development, and you may soon expect to see them reach 50 millions. Probably my successor will be so fortunate as to witness that satisfactory result. I hope it may be so. But we have nearly exhausted our resources, and the difficulties of adding to them are almost insuperable. Are we singular in that respect? Is India the only country in the world which finds it difficult to increase its sources of income? Why, Sir, let me refer you to the great Powers of Europe. Every European State at this moment, including even England, is pressed by difficulties in strengthening its financial position. Despotic Governments have no greater facilities in this respect than those which are based upon popular institutions. Your income is as large as that of the great Empire of Austria. It is far larger than that of Prussia. It is not much inferior to that of Russia. It is larger than the Revenue of Great Britain itself within living memory. Every other country in the world, even including England, groans under the weight of enormous debt. We have a debt which, though considerable in itself, is comparatively light. Every great Power in Europe, except England and Prussia, is in a state of deficit. Is that the case with India? Why, you are able to provide for the whole of your ordinary charges, and have a considerable surplus. You have in the last six years paid seven millions of extraordinary charge, and still maintained the balance between income and expenditure. If that is not a result upon which we may congratulate ourselves, assuredly it is one which does not justify despondency. In conclusion, however, I would warn you to be careful. Your expenditure has a tendency which, if not kept within bounds, will outrun your means. Live within your ample income. Deal liberally with all proposals which are for the public good, but exercise a rigorous control over the demands from Local Governments to extend their establishments and schemes for social improvements, which, however good in themselves, it is not the business of the Central Government to provide. Let me warn you also against tampering with your finances. India is no field for sensational or empirical finance. I have heard of schemes of education

which would absorb the revenues of India; of roads and railways which would open up unknown sources of commerce; of projects for the advancement of science; and I know not what. I have heard proposals seriously discussed, both here and at Home, any one of which would prostrate your finances at a blow. There is a school of politicians or moralists, which holds that it is wrong to derive a revenue from opium. There is anotehr school which maintains that it is iniquitous to derive a revenue from salt. But if you gave up the opium-revenue, and repealed the salt-duties, how would you repair the loss of twelve millions which you derive from these sources? An income-tax of 25 per cent. would not suffice. But it would be a day of evil omen for India on which the Finance Minister should come down and ask for an income-tax of half that amount. Again, it is asked, why not repeal your customs-duties? My answer to that is our customs-duties are the lightest of any country in the world. Every objectionable duty has been either abolished or reduced, and I have not heard of any complaint worthy of a moment's notice against those which remain. There is, indeed, one small duty which I propose to give up, and that is the import-duty on timber, which is entering largely into consumption; and it is a trade which we wish to encourage. In the like spirit, the Government will be always prepared to remove or lighten any duty which in any perceptible degree checks the prosperity or interferes with the interests of commerce. But do not sacrifice your customs-duties to the idea that you are imitating, when you would be only mimicking, the policy of Sir Robert Peel and Mr. Gladstone. The policy of these Statesmen was as sound and practical as it was grand and imposing; and the customs-duties of India are adjusted on principles strictly in accord with that policy. You may keep what you have got with a safe conscience. There is no part of your income derived from sources of which you need be ashamed; and with proper management—frugal but not penurious—you may, from your vast revenues, provide for every reasonable requirement of the country without imposing new burdens on the people.

The Motion was put and agreed to.

CONSOLIDATED CUSTOMS' ACT AMENDMENT BILL.

The Right Hon'ble MR. MASSEY also moved for leave to introduce a Bill to amend the Consolidated Customs' Act.

The Motion was put and agreed to.

TIMBER DUTY BILL.

The Right Hon'ble MR. MASSEY also moved for leave to introduce a Bill to exempt Timber and Woods from import-duty.

The Motion was put and agreed to.

The Council adjourned till the 20th March 1868.

CALCUTTA,
The 14th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative.)

'STATEMENT OF ESTIMATED CASH BALANCES IN THE INDIAN TREASURIES ON THE 31st MARCH 1869.

RECEIPTS IN INDIA IN 1868-69.	Budget Estimate.	DISBURSEMENTS IN INDIA IN 1868-69.	Budget Estimate.
	£		£
REVENUES	48,586,900	EXPENDITURE IN INDIA	42,018,050
DEBT—		DEBT—	
Receipts on account of Debt	11,976,839	Payments on account of Debt	12,467,390
LONDON—		LONDON—	
Recoveries in India of Payments in England—		Payments in India on account of England—	
Funds, Family Remittances, &c.	1,385,730	Railways	4,249,417
Madras Irrigation and Canal Company, Net Earnings	700	Madras Irrigation and Canal Company	166,000
Net Railway Earnings	2,661,392	Abyssinian Expedition Payments	1,873,900
Estimated Cash Balances on 31st March 1868 ...	11,125,992	Other Payments	218,000
		Remittances in England on account of payments for India—	
		Guaranteed Railway Interest	3,865,000
		Other Payments	797,297
		Unadjusted Amount between Presidency and Presidency ...	43,000
		Estimated Cash Balances on 31st March 1869	10,038,499
£	75,736,553	£	75,736,553

E. F. HARRISON,
Comptr. Genl. of Accounts.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

THOMAS PEACHEY,
Dy. Comptr. Genl. of Accounts.

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 12th March 1868.

GENERAL BUDGE

FOR TH

GENERAL ABSTRACT OF THE REVENUES AN

FOR THE YEAR FROM

RECEIPTS.	1866-67, Actual, Eleven Months.	1867-68. Budget Estimate, 1867-68.	1867-68. Budget Estimate, 1867-68, as altered by the Secretary of State.	1867-68. Regular Estimate, 1867-68.	Budget Estimate, 1868-69.
	£	£	£	£	£
I.—Land Revenue	19,136,449	20,054,790	20,054,790	20,103,600	20,466,000
II.—Tributes and Contributions from Native States ...	629,245	696,930	696,930	698,400	687,000
III.—Forest	311,340	434,300	434,300	412,900	403,900
IV.—Abkaree (Excise)	2,119,789	2,205,280	2,205,280	2,252,800	2,211,600
V.—Assessed Taxes	22,127	500,000	500,000	658,000	570,000
VI.—Customs	2,030,864	2,357,130	2,357,130	2,545,200	2,441,600
VII.—Salt	5,345,910	6,078,030	6,078,030	6,024,300	6,016,900
VIII.—Opium	6,803,413	7,713,750	7,713,750	8,814,200	8,385,800
IX.—Stamps	1,803,773	2,487,580	2,487,580	2,393,900	2,372,800
X.—Mint	239,991	313,240	313,240	237,300	251,200
XI.—Post Office	496,439	595,210	595,210	652,300	671,300
XII.—Telegraph	197,355	303,900	303,900	272,000	252,600
XIII.—Law and Justice	627,050	718,520	718,520	734,400	1,034,200
XIV.—Police	188,169	246,090	246,090	261,700	274,300
XV.—Marine	228,543	246,220	246,220	259,200	294,500
XVI.—Education	66,653	66,090	66,090	73,400	75,100
XVII.—Interest	233,513	226,900	226,900	227,600	226,500
XVIII.—Miscellaneous	276,310	347,520	347,520	438,800	763,200
Army—Miscellaneous	717,489	711,630	711,630	719,000	692,400
Public Works—Miscellaneous...	538,139	480,000	480,000	479,500	496,000
	42,012,566	46,783,110	46,783,110	48,258,500	48,586,900
Deficit, including Public Works Extraordinary Charges ...	2,517,491	557,522	1,827,522	1,060,500	1,026,450
TOTAL ... £	44,530,057	47,340,632	48,610,632	49,319,000	49,613,350

Fort William;
Financial Department,
The 12th March 1868.

THOMAS PEACHEY,
Deputy Comptroller General of ...

ESTIMATE OF INDIA

Year 1868-69.

RECEIPTS AND OF THE EXPENDITURE OF INDIA,

APRIL 1868 to 31st MARCH 1869.

EXPENDITURE.	1866-67, Actual, Eleven Months.	1867-68. Budget Estimate, 1867-68.	1867-68. Budget Estimate, 1867-68, as altered by the Secretary of State.	1867-68. Regular Estimate, 1867-68.	Budget Estimate, 1868-69.
	£	£	£	£	£
1.—Interest on Funded and Unfunded Debt	2,499,280	2,711,040	2,711,040	2,699,700	2,699,700
2.—Interest on Special Loans for Public Works ...	.....	80,000	80,000	67,000	99,000
3.—Interest on Service Funds and other Accounts ...	420,268	745,189	745,189	772,800	517,330
4.—Allowances, Refunds, and Drawbacks	421,830	321,612	321,612	341,700	231,940
5.—Land Revenue...	1,832,022	2,114,823	2,114,823	1,935,600	2,138,700
6.—Forest	208,633	276,379	276,379	280,600	278,080
7.—Abkaree (Excise)	234,225	236,179	236,179	251,500	261,900
8.—Assessed Taxes	1,188	.....	.....	32,900	21,000
9.—Customs	188,810	218,221	218,221	209,000	186,150
10.—Salt...	317,519	369,351	369,351	353,300	441,660
11.—Opium	1,077,330	1,679,972	1,679,972	1,863,200	1,907,780
12.—Stamps	80,226	83,492	83,492	90,800	101,100
13.—Mint	131,146	135,541	135,541	118,400	109,500
14.—Post Office	415,129	481,120	481,120	486,600	583,480
15.—Telegraph	286,086	520,528	520,528	527,800	442,500
16.—Allowances to District and Village Officers ...	339,619	395,777	395,777	398,200	396,520
17.—Administration and Public Departments	1,089,064	1,042,165	1,042,165	1,057,300	1,140,220
18.—Law and Justice	2,397,788	2,841,803	2,841,803	2,488,900	2,857,580
19.—Police	2,262,921	2,427,436	2,427,436	2,383,200	2,502,450
20.—Marine	585,045	549,895	549,895	713,900	558,800
21.—Education, Science, and Art	674,717	821,667	821,667	786,200	904,190
22.—Ecclesiastical	144,360	157,690	157,690	155,500	162,520
23.—Medical Services	261,801	301,205	301,205	315,500	366,970
24.—Stationery and Printing	180,296	168,056	168,056	205,800	226,400
25.—Political Agencies and other Foreign Services ...	238,289	221,610	221,610	237,500	231,050
26.—Allowances and Assignments under Treaties and Engagements	1,712,003	1,980,792	1,980,792	2,002,500	1,948,090
27.—Miscellaneous...	779,032	431,980	431,980	443,600	270,700
28.—Superannuation, Retired, and Compassionate Allowances	545,032	680,412	680,412	625,900	633,360
Army	12,440,383	12,657,920	12,657,920	12,889,900	12,904,720
Public Works Ordinary:—					
Public Works	4,958,309	3,212,500	3,294,500	3,342,400	3,458,480
Supervision and Cost of Land for Railways	259,474	112,000	112,000	192,300	221,390
Loss by Exchange on Railway Transactions	111,681	185,077	185,077	179,200	122,700
	37,094,406	38,161,432	38,243,432	38,508,700	38,925,960
Net Expenditure in England, including Stores	6,704,602	6,271,841	6,271,841	6,851,400	6,392,400
	43,799,008	44,433,273	44,515,273	45,360,100	45,318,360
Guaranteed Interest on Railway Capital, less Net Traffic Receipts	731,049	582,359	582,359	1,197,700	1,202,900
TOTAL ... £	44,530,057	45,015,632	45,097,632	46,557,800	46,521,260
Public Works Extraordinary:—					
Military	.....	1,831,000	1,831,000	1,436,100	1,363,880
Jails	.....	82,000	Shewn under ordinary.		.....
Communications	.....	361,000	361,000	362,100	431,210
Embankments	.....	51,000	51,000	61,000	27,000
Irrigation Works	.....	Shewn under Debt.	700,000	369,500	300,000
Special Fund Works	.....		570,000	482,500	470,000
TOTAL ... £	.....	2,325,000	3,513,000	2,761,200	3,092,090
GRAND TOTAL ... £	44,530,057	47,340,632	48,610,632	49,319,000	49,613,350
Surplus, including Public Works Extraordinary Charges £	.....	.....	.....	.....	.....
Surplus, excluding Public Works Extraordinary Charges £	.....	1,767,478	1,685,478	1,700,700	2,065,640

E. F. HARRISON,

E. H. LUSHINGTON,
Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 20th March 1868.

PRESENT:

His Excellency the Viceroy and Governor General of India, *presiding*.
His Honour the Lieutenant-Governor of Bengal.
The Hon'ble G. Noble Taylor.
The Right Hon'ble W. N. Massey.
The Hon'ble H. Sumner Maine.
The Hon'ble John Strachey.
The Hon'ble E. L. Brandreth.
The Hon'ble M. J. Shaw Stewart.
The Hon'ble J. Skinner.
The Hon'ble Khwája 'Abd-ul-ghani.
The Hon'ble F. R. Cockerell.
The Hon'ble J. I. Minchin.
The Hon'ble Rájá Shioráj Singh, C. S. I.
The Hon'ble H. Crooke.
The Hon'ble Sir R. Temple, K. C. S. I.

MUNICIPAL COMMITTEES' (N. W. P.) BILL.

The Hon'ble MR. BRANDRETH moved that the consideration of the Bill to make better provision for the appointment of Municipal Committees in towns in the North-West Provinces, and for other purposes, be resumed. He said that, before asking the Council to pass the Bill, he would move the amendments of which he had given notice. The first amendment was that the following words be added to the sixth section:—

"Every member so appointed shall have the same powers and be subject to the same liabilities and vacate his office and be eligible for re-appointment as if he had been originally appointed a member under the first clause of this section."

The amendment was not one of a substantive character, and he did not suppose that any objection would be made to it.

The Motion was put and agreed to.

The Hon'ble MR. BRANDRETH then moved the following addition to section 10:—

"The Commissioner of the Division shall be entitled to make such suggestions for the consideration of the Committee as he may deem fit; and the Committee shall furnish him, so far as may be practicable, with any information he may call for connected with the duties imposed upon them by this Act."

The amendment arose out of a suggestion of the Lieutenant Governor of the North-Western Provinces, who was not satisfied with the section as it stood, as he thought it would have the effect of making the Commissioner of the Division the mere channel of communication between the Municipal Committee and the Government. The amendment did not appear to be a departure in any respect from any of the principles of the Bill, and MR. BRANDRETH trusted that the Council would not object to give effect to the proposal of the Lieutenant Governor.

The Hon'ble MR. MAINE said that, strictly speaking, the first part of the amendment should not find its place in a legislative enactment, for the duty thereby created was one of imperfect obligation, since the Committee, though bound to receive communications from the Commissioner, was not bound to attend to them. Nevertheless, the opinion of the North-West Government seemed to be that, unless there were some such provision, the Committees might interpret the law as designedly excluding the Commissioner's right to interfere. The amendment would do no harm so far as regarded the first part of it. But MR. MAINE would suggest that, from the second part, his Hon'ble friend should omit the words "so far as may be practicable." If the Committee could not furnish the Commissioner with the information called for, the maxim *lex neminem cogit ad impossibilia* would apply, and they would be excused.

The Hon'ble MR. BRANDRETH having agreed to the omission of the words "so far as may be practicable,"

The Motion was put and agreed to.

The Hon'ble MR. STRACHEY said he wished, with His Excellency the President's permission, not to propose the amendment of which he had given notice. He did so, not because he had changed his opinion, but because he was satisfied that the object he had in view would be gained otherwise.

The amendment was withdrawn.

The Hon'ble MR. BRANDRETH then moved that the Bill be passed.

The Motion was put and agreed to.

MILITARY COURTS OF REQUESTS' BILL.

The Hon'ble MR. MAINE introduced the Bill to empower the Governor General of India in Council to suspend the operation of section 17 of Act XI of 1841 (for consolidating and amending the Regulations concerning Military Courts of Requests for Native Officers and Soldiers in the service of the East India Company) in such places as he shall by notification declare, and moved that it be referred to a Select Committee with instructions to report in a week. He said that, as he did not wish to stand in the way of the more important discussion which was coming on, he would not repeat his explanation of the legal difficulty which created the necessity for this Bill. But he would repeat the pledge which he gave upon the authority of His Excellency in Council, that the section would not be suspended unless there was an opportunity of creating a system of civil justice superior to that which would be superseded. What the new system would be would depend on the circumstances of different cantonments beyond the limits of British India. But perhaps, as a typical system, they might take that established by a gentleman now a Member of Council (Sir Richard Temple) in the great cantonment of Secunderabad. There was the Small Cause Court Judge exercising jurisdiction up to the highest level permitted by Act XI of 1865,—Rs. 1,000. Above him was the Cantonment Magistrate (in this case, a gentleman very carefully selected), who was invested with the powers of Civil and District Judge, and above him was the Resident, who was the Court of Appeal. His Hon'ble friend, Sir Richard Temple, was present, and would state, if necessary, that the system had given the greatest satisfaction. It might occur to the Council to ask how decrees of such a Court would be enforced in British India? This Court would be established, not only under the authority of the Native Chief, but also under that of the Governor General in Council, and would therefore be a Court within the meaning of sections 284 *et seq.* of the Code of Civil Procedure. Conversely, there would be no difficulty in such Court's enforcing the decrees of corresponding Courts in British India. There would be, in this case, no impediments to the operation of that quasi comity of jurisdiction which His Excellency had sedulously attempted to establish between the British Indian Courts and the Courts of Native States.

The Motion was put and agreed to.

CERTIFICATE BILL.

The Right Hon'ble Mr. Massey said: "I have to introduce the Bill of which I gave notice last Saturday, for taxing professions, occupations, and trades, which is founded on the provisions of the License Tax Act, but which, I trust, will be found free from some of the objections which have been urged against the existing law. I will explain the difference between the present Bill and the Act which I propose to repeal. The license tax is assessed at a maximum of 2 per cent., which by the operation of the scale falls below 1 per cent. Under the Bill, the maximum will be 1·6 or rather over 1½ per cent., and the variations will not be so considerable. An objection has been also urged against the existing law on the ground of the inequality of the scales. It has been said that the transition from one scale to another is too abrupt, and that incomes of a high class are rated in the same scale as incomes of a much lower class. We have partially remedied that objection. Class 4 of the present law applies to incomes ranging from Rs. 1,000 to Rs. 5,000, and we have established an intermediate point of transition. We have divided this class into two parts, and have fixed upon Rs. 2,500 as the resting point between Rs. 1,000 and Rs. 5,000. We have also added two other classes to meet an objection that the scale did not ascend high enough. Sir, I do not attach great importance to this objection, but I have extended the classes from Rs. 25,000, the point at which they terminate under the present law, up to Rs. 1,00,000, so that, in the very few cases in which profits are estimated at Rs. 1,00,000, the tax will be of £160. A profession of trade, the profits of which are estimated at £5,000 or Rs. 50,000 will have to pay £80. Class 3 is unaltered. But the most important change we have made is the omission of the lowest class. That class comprehended four-fifths of the tax-payers. The effect of removing that class altogether from the Bill is, that we get rid of the greater part of the persons who are assessed under the existing law. The number of persons who have as yet paid license tax is 556,230. By removing altogether this last class from the Bill, the number of tax-payers will be reduced to 116,000 persons. Now, Sir, I am far from saying that the numerous class thus relieved is a class entitled to entire immunity from a tax of this character. But when we consider how very wide a door is opened for oppression or malversation when an arbitrary tax is to be collected from a multitude of poor and ignorant people, I am disposed to think the Council will not consider the sacrifice we have made—it amounts to £160,000—too great. Another hardship which has been alleged against the present law is, that the tax was demanded in one payment. We have divided the payment into two parts, one-half to be paid at the time the certificate is taken out, and the other at the end of six months. And if it should suit the convenience of the payer to pay the whole of the tax in one sum, we give a discount of 2½ per cent., (which is equivalent to 5 per cent. per annum) upon the half-year's instalment paid by anticipation. Then, we have had to deal with salaries. The only ground upon which a graduated scale can be justified is, that it gets rid of the difficulties and objections attendant upon an assessment on returns to be furnished by the tax-payer, and we think that the numerous irregularities which may be charged against a graduated scale shrink into nothing when compared with the annoyance to which persons are subjected by compelling them to disclose their private affairs. But that argument does not apply to incomes which are ascertainable. Now, Sir, we have included the Civil Services in the Bill. There can be no question whatever that the Civil Services are just as much professions as any other profession which may be subjected to this tax. But inasmuch as the profits of this class are fixed and certain, we have assessed them at one per cent., which is equivalent to the mean incidence of the tax on other professions. Military Officers are placed upon a similar footing. The 1 per cent. is to be deducted from the salary-bill, and as soon as the officer ceases to hold his appointment, or departs from the country, the payment will cease; so that, as regards the exaction from such officers of the whole sum to be paid at one time, the services will have no cause of complaint whatever.

Under the new Bill, public companies are not assessed as they were under the Act. Under the Act they were assessed on the amount of paid-up capital; but as that has been found to work unsatisfactorily, we have proposed that every company whose principal place of business is in British India, should

be taxed 1 per cent. upon its declared dividend for the year. Companies which have no place of business in India, but have only an office for the transaction of agency business, are to pay a sum of Rs. 500.

There is one other point I have to mention. Under the existing law, persons who contribute to municipal taxation of a similar character, are entitled to deduct the amount which they contribute to the municipality from that which they are required to pay to the State. But, considering that the tax is lowered, and that municipal taxation is of a varying character, we have thought fit to withdraw that exception. It is undoubtedly a relief if the municipality collects its local rates by means of a license-tax; but if they are collected in the form of house-rates, or carriage-rates, or octrois, the municipal tax-payers experience no relief by the arrangement.

Now, Sir, it will be said that this tax is in principle an income tax. Well, I have not the least objection to face that charge—if it is to be a charge. We have considered the various modes of assessing professions and trades, and we have found none so rational, none so defensible in principle, none so easy of collection. We have purposely departed, however, from the strict principle of an income tax. We have distributed professions and trades into a certain limited number of classes; we have assessed each class as equitably as we could; and we trust that, considering the light incidence of the tax, the public will, as a rule, be satisfied with the decision of the collector (which will no doubt be tempered by discretion and moderation) and will not think it worth while to dispute the assessments. But, at the same time, the tax-payer is not precluded from disputing it. It is competent to him to do so through the medium of appeal. I do not apprehend from experience of the existing law that that privilege will be much resorted to. We may be confident that the discretion of the collector, and his knowledge of the district where he has to collect the tax, will be such as to obviate, on the whole, the necessity of any appeal against his assessments. I mentioned the other day that the appeals have been very few indeed under the existing law. If the appeals have been rare under the existing law, I apprehend they will be still fewer under the amended Bill which I have now the honour to introduce. I wish it to be understood that, when this Bill is in Committee, I shall listen with deference to any objections which may be made to the arrangement of the schedule, and if it can be made to appear that a better arrangement can be made without the risk of diminishing the proceeds which I expect to derive, I for one shall be very ready to discuss the advisability of an alteration of the scale. As at present advised, I do not apprehend that the schedule can be very materially altered without deranging the whole machinery of the law, but, at the same time, that is a question which I wish to consider in Committee. Now, Sir, I have said that this tax has been very much objected to on account of its inequality; and the objections that have been raised might lead one to suppose that I had by some perverse ingenuity invented a mode of taxation which was to tax the poor at the expense of the rich. Well, Sir, I am bound to say that taxes of this description have existed in England for a very long space of time. I need only refer to one particular tax by way of illustration, which has long been in operation in England, and which has some resemblance to the law which is about to be repealed. I allude to Brewers' Licenses. Nothing can be more unequal in its incidence than that tax. The humble brewer who brews 20 barrels of beer is taxed at the rate of 6½*d.* per barrel, while such firms as Meux or Bass, or any of those leviathan brewers who amass large fortunes from the profits of their trade, are taxed at the rate of a halfpenny or a farthing per barrel. This inequality was partially redressed when the hop duties were repealed five or six years ago. Mr. Gladstone, when he was forced to deal with the hop duties, cast about to see if he could find an equivalent for the tax he was about to lose. He directed his attention to the brewers, and he found out that the brewers were not entitled to the relief which they were about to derive from the repeal of the hop duties, and that, so far as they were concerned, the hop duties might be assessed upon them in a different form. Not less than two pounds of hops are used to every barrel of beer, and the duty on two pounds of hops was 3*d*. Mr. Gladstone therefore added to the Brewers' License the amount of the hop-

duty. By this arrangement, the Chancellor of the Exchequer obviated many objections to the tax, and he indemnified himself to a certain extent for the loss of revenue which he sustained by the repeal of the hop duties. But if it had not been for the repeal of the hop duties, it is probable that the anomalies of the Brewers' tax would have remained unredressed to the present day.

If you go down the list of excise licenses, you will find that inequality pervades the system more or less. It is impossible to do more than mitigate that inequality. There is one particular duty, however, not an excise duty, to which I will call your attention for a moment. That is the probate duty, which is essentially a property tax. Now, Sir, that tax is assessed on a graduated scale, and, in order that its assessment may be as equal as possible, it is divided into as many as 18 classes, so as to mitigate any unequal pressure upon the poor in favour of the rich. I will just state two or three results of that arrangement. A property of the value of £100 pays 2 per cent.; a property worth £200 pays 1 per cent; a property worth £600 pays 2½ per cent.; a property worth £1,500 pays 2 per cent.; and one of £3,000 pays 1½ per cent.; and so, if you ascend the scale, you find this adjustment to be in defiance of all principles of equity, and yet it has been adjusted with the greatest possible care. It has been frequently a subject of criticism, but no finance minister has yet attempted to revise it. Well, I merely give this instance, not as justifying an unequal tax in India, but as showing that, as far as the Government were concerned, they were not ignorant and reckless in the imposition of this tax, but that the worst they had done was to follow too closely English precedent. Having determined that a tax of this description was a very suitable tax for the purposes of Indian Finance, they endeavoured to make it as equitable as circumstances at the time would admit. Experience has pointed out to us that that adjustment was capable of improvement, and we have endeavoured, as I have explained, to remedy the defects in the present Bill. I trust, therefore, that the Bill will receive a liberal reception from the Council, and that they will not attempt to press me with objections which it is impossible for me to answer, and which can only be answered by saying that the tax is a light one, and that it is founded on principles which are acknowledged in the fiscal system of almost every civilized country.

Sir, I understand that an Hon'ble Member (Mr. Skinner), whom I see opposite, is about to propose that the existing law should be repealed, and that this Bill should be rejected. Well, Sir, if I am rightly informed, my Hon'ble friend will be making a motion which is tantamount to a want of confidence in the Government. It is a motion of that character which, if made in England, and if successful, would have only one result. The constitution of the Government of India does not admit of that result; but I must say that, so far as that member of Council is concerned who is primarily responsible for the Budget, such an effect must take place. It would be a matter of very little consequence were I to anticipate my severance from the Government of India by a few weeks. But, although I shall not presume to use this as an argument to deter the Council from considering the proposal of my Hon'ble friend, I must claim for myself the same adherence to my views which I willingly accord to him and his supporters, and therefore, if it should be the pleasure of the Council to say that this Bill shall be rejected, and that the existing Act shall be repealed, the effect will be that the Budget must be reconstructed; and I must at once tell the Council that I cannot be a party to that reconstruction. I shall not embarrass the counsels of my colleagues by remaining a member of the Government while that process is going on, and I shall leave my successor to meet the views of the Hon'ble Member opposite. But if I know anything of my Hon'ble friend who is destined to occupy my post, which he will doubtless fill with great ability, I am inclined to think that he will find as much difficulty in meeting these views as I do. I must, therefore, most respectfully warn the Council against following the advice which my Hon'ble friend (Mr. Skinner) is about to tender; I shall presently have the advantage of hearing what he has to urge in support of the course which he is about to pursue; and in doing which he will, I may tell him, be assuming a very grave responsibility. I have no doubt he will be able to support that course with reasons and arguments of suitable cogency. I shall have the benefit of

hearing what these reasons are; and with the permission of your Excellency, I shall have another opportunity of addressing you. I have now to move that the Bill be referred to a Select Committee, with instructions to report in a week.

The Hon'ble MR. MINCHIN said that, in accordance with the permission that was granted by His Excellency at the close of the Right Hon'ble Minister's statement on Saturday last, that the discussion to-day was not to be confined to the Bill now before the Council, but might embrace the whole subject of the Budget, he (MR. MINCHIN) did not propose on this occasion to speak chiefly on the Bill which had now been brought forward, but he took this occasion, when the whole finances of the country were under review, to speak on a subject which, in his opinion, was of vital importance to the welfare of the community. He alluded to the stamp revenue, on which he might have no other opportunity of pressing his views upon this Council.

It was with great gratification that he had listened to the clear exposition of the state of the finances, and of our financial policy, which was given by the Right Hon'ble gentleman. Since he had shown by his whole career in India that he cared little for public clamour, it was possible that he might now care as little for the fleeting tribute of popular applause. But in his retirement from this field of labour, he would carry with him the approbation of all thoughtful men, in that he had steadily avoided all attempts at great strokes of finance; in that he had endeavoured, as far as possible, to avoid the imposition of new taxes upon the people of this country, and more especially in this, that he had not set himself to attempt the solution of that impossible problem, the special taxation of the rich. In India, as in all countries, it was to the masses of the people that a Financier must look for the most prolific sources of public revenue; and in India, it was more especially to the masses that our Government was favourable, and to them consequently it could fairly look for their share of that pecuniary support which it required. To the English Government of India might be applied the old lines of Horace—

Addis cornua pauperi
Post te neque iratos trementi
Regum apices neque militum arma—

and in return for this rude plenty, and this security from armed oppression, the Government could fairly claim in return from the poor their due portion of taxation. The excise and the salt tax were paid almost entirely by the poor, and brought to the State a revenue of more than eight millions, an amount that could not be collected from the rich without absolute confiscation. Acknowledging, as he did, that we must look chiefly to indirect taxation of the poor for the surest sources of the public wealth, there was a time when he thought the poor man should not be subjected to taxation, and that was when he was wronged or oppressed, and sought for redress from his English rulers. Yet that was the very time when, under the present provisions of our Stamp Law, he was called upon for a direct contribution to the State.

The remarks of his Right Hon'ble friend, Mr. Massey, on the subject of the recent revision of the Stamp Law, was the only part of his speech to which MR. MINCHIN listened with regret. He spoke of it, he might say, with exultation, as a great financial success, to which he was indebted for four hundred thousand pounds. His remarks on this subject reminded one irresistibly of the story of the old Roman Emperor, who, when his son respectfully objected to the unsavoury source of one of his fiscal exactions, replied, as he handled the coin, that the money had no smell. The remarks of the Right Hon'ble Minister upon this financial success were of the true 'non olet' character. But was it a financial success? He accepted the Right Hon'ble gentleman's statement that this revision of the Stamp Law had brought into the Treasury four hundred thousand pounds. But if they looked into the way in which this gain had been achieved, when they found that the majority of the Committee on whose recommendation the responsibility for this revision rested—he said the majority, for in this Committee of Bengal gentlemen legislating for the whole empire, there were some who were on the side of justice and moderation,—when they found the majority of this Committee, who

doubtless expected that their measure would produce a diminution in the number of suits, for they appeared to have imagined that it would get rid of all false and vexatious ones,—when we found them calculating on an additional revenue to the State of six hundred and fifty thousand pounds, and that increase was found in reality to have dwindled down to four, we might be sure that the diminution in the number of suits must be very great indeed. He thought he should not be found far wrong in estimating that diminution at twenty-five per cent. In that case we had made a profit of twenty per cent. on transactions diminished one quarter. In ordinary commercial affairs, this would be an excellent stroke of business, but when we considered that the article, of which we had sold less and for which we had charged more, was presumed to be justice, he did not think this was a matter for unmixed congratulation.

He knew that that subject was under consideration, and had been referred to good hands, but he could not forego the only opportunity which would be offered to him of exposing the grievous evils which he believed recent legislation on this subject had caused, and which were, of course, not anticipated, and in considering them he should refer chiefly to the circumstances of his own Presidency.

Our present Stamp Law weighed with peculiar severity on two classes, the rich, or, he should rather say, those who had contingent claims to great wealth, and the very poor. With reference to the first class, our old Stamp Law was very moderate: there was a limit to the amount of the initiatory fee, which could in no case exceed two hundred pounds. At present this initiatory fee was practically without limit. He had heard the facts of a case which had occurred in Calcutta since he had been here within the last few months. A suit was brought forward for the inheritance of a valuable property. He did not speak with technical precision, but he was correct as to the facts. The suit was dismissed on a point of fact, not law; namely, that a certain person, through whom the claimants inherited their right, was found not to be in existence, and that his right had not devolved in the way that was claimed. That person was in existence, and was desirous to come forward and give the necessary right, but the case could not be re-opened without the payment of a second initiatory fee of eight thousand pounds, which the parties could not afford to pay. He thought that no one could assert that this was not a clear case of denial of justice by the action of the new Stamp Law.

He knew of another case in the Courts at Burmah, where an unfortunate suitor paid twelve hundred and fifty pounds as an initiatory fee, and his suit was at once rejected on the ground of no jurisdiction. It might be said that it was his fault to employ a lawyer who would allow him to go up on such grounds, and incur so serious a loss: but he was no less deserving of our commiseration as a victim of the Stamp Law. He need not repeat cases, of which the like could be brought forward by any one in practice in our Courts. He was not a quixotic opponent of all taxes on justice, as they were called. He quite admitted the necessity of suitors paying their quota for the expenses of the Courts; but he thought they should be charged in moderation, and that this system of initiatory fees should be abolished, which acted often as an absolute denial of justice, and some system, perhaps of charging on the decree, be introduced in its place.

But in order to make the Courts in some degree self-supporting, there could be no reason for charging fees upon criminal complaints. On looking at the items in the Budget, he found in the receipts, under the head of Law and Justice, an item in the current year of upwards of seven hundred thousand pounds, which was swelled in the coming year to upwards of a million. He was unaware of the reason of this increase, as he could conceive no receipts from Law and Justice, except the fines, which in so large a majority of criminal cases were levied from one or other party. Surely this legitimate revenue should suffice towards the expenses of the Criminal Courts, without requiring payment for a stamp on all criminal complaints. As a Madras Magistrate, and

one who had served for twenty-two years in the Provinces in that Presidency, he could state that this practice was there so complete a novelty, and so contrary to the whole traditions of his official life, that, passed as that measure was during his absence from India, on his return to the country he could hardly believe that it was a fact; and on making himself acquainted with the history of the question, he could understand the strenuous, but unfortunately fruitless opposition which had been made in the last Session by his Honourable friend Mr. Shaw Stewart of Bombay.

The stamp required on *all* ordinary petitions would, in Madras, have struck at the root of our whole system of administration, had it not been got rid of by a side-wind. The Government there had passed an order ruling that all petitions connected with the land revenue should come under the exemption for petitions relating to matters connected with a Settlement, pending its formation. Such an order was absolutely necessary for the due transaction of the revenue work in that Presidency, unless it were intended to employ the revenue officers solely as machines for collecting eight-anna stamps. But it was not right that a difficulty of that kind should be got over by the invention of a legal fiction. The only honest way was to remove this objectionable feature by repeal.

In the Madras Presidency, the stamps imposed on criminal proceedings was as great an evil, yet he heard with dismay that there were many Magistrates even there, who said that it worked well, by putting a stop to false and vaxatious complaints. With respect to the imposition of a stamp putting a stop to false complaints, if every other Magistrate were of that opinion, he would not alter his, but, like the poor lunatic in the asylum, he should be compelled to think that all the world was mad. He could not always place implicit faith in official opinion. If he might use the homely simile employed on a like occasion by the late Duke of Wellington, he thought we often found the pack joining in with the leading hound. He had heard many such official cries. He remembered a clever man starting a theory in Madras that it was advisable to reduce small ryots to their proper position of day-labourers, and within six months every other official paper into which one looked contained the doctrine that it was advisable to reduce small ryots to their true position. In weighing official opinion on the result of legislation, you could not be certain how far such opinion was not the echo of anticipatory comment in this Chamber. You were told that the imposition of a stamp on criminal proceedings would put a stop to false complaints, and he would not be surprised to hear it stated that such had been the result. If so, the action of the Stamp Law must possess the virtue inherent in Ithuriel's spear:

> "for no falsehood could endure
> Touch of celestial temper, but of force
> Returns to its own likeness."

The false and vexatious complainant, when brought under the influence of the Stamp Law,

> "starts up
> Detected and abashed,"

and the files of our Courts were free from those false and vexatious complaints!

He would believe that the Stamp Law stopped false complaints as much as it stopped all, but nothing more. He believed that it stopped many, and some might be of grievous wrong. Hon'ble gentlemen might think that he was making too great a case out of the demand for payment of one rupee; but there were many to whom one rupee represented the result of several days' labour, who could not afford to pay even one rupee to obtain redress for wrong. The result of the Stamp Act amongst such classes must be to produce a spirit of lawlessness. In Bengal you have zamíndárs, and here aggrieved parties could and did apply to them. But in the Madras and Bombay Presidencies,

there was no one between the people and the Government authorities: there, if they could not pay the stamp, they could obtain no redress, and were driven to have recourse to the wild justice of revenge. With the spirit thus engendered amongst these classes, it was only the might of the English power which held them back altogether from—

> The simple rule, the good old plan,
> That he shall take who has the power,
> And he shall keep who can.

He turned now to the action of the present Stamp Law on suits for the recovery of land. In the Madras Presidency every ryot, in addition to his own land, for which he paid rent to Government, cultivated land, the private property of others, which he rented on lease, or by the year. He might say without exaggeration that they never gave up land in their possession without a reference to the Courts. The Magistrate was of course powerless to interfere, the party in actual possession could only be turned out, either by the owner of the land, or a new tenant on behalf of the owner, through a civil suit. Now in such suits, under the old law, the amount of stamp to be demanded was calculated by valuing the land at its assessment for one year. Under the present law, the land was valued at eight or ten times the assessment as the case might be. Now, in these cases the real ownership of the land was never in dispute; the suit was always for possession only, and under the present law the stamp was so excessive as to put a bar to such suits. It cost more to turn out the party who was in possession than the thing was worth. He had no doubt that, in that way, the Stamp Law was deteriorating to an extraordinary extent the value of that Inám property, which was created by his Hon'ble friend Mr. Taylor's labours His Excellency was doubtless aware that the extent of Inám land in the Madras Presidency was enormous, nearly equal in extent to the Government land under cultivation. It was hardly ever cultivated by the proprietor, but was rented, as he had stated above, by the ryots in addition to their own lands. But on these Ináms the Stamp Law worked with a curiously unequal effect. As explained to the Council on a former occasion by Mr. Taylor, these Ináms had been charged with a quit-rent of one-eighth, one-quarter, or one-half the assessment, according to the goodness of the title. As in suits for possession they were now valued at ten times the amount of the quit-rent, the curious result followed that the amount of Stamp was charged in inverse proportion to the real value of the Inám: the less their value, the greater was the stamp-duty charged.

All suits for the possession of land should bear a very moderate stamp. No nice questions of law or fact were ever involved; the machinery of our Courts was called into play, merely on account of the tenacity with which the Native agriculturist clung to any land on which he had once laid his clutch.

He had now gone through what seemed to him the worst evils of the present Stamp Law, and which he thought pleaded loudly for its correction. On the occasion of the last revision, the time was most unfortunate for a fair consideration of this matter. There was then a serious deficit, and it was necessary to raise money in any way. But the times had entirely changed since his Hon'ble friend Mr. Shaw Stewart made his determined but hopeless resistance to that revision of the Stamp Law the evils of which he now deplored. Owing to the prudence and practical skill of the Right Hon'ble Financial Minister, they had now, he hoped, entered on an era of financial prosperity. There was a surplus in the current year of eight hundred thousand pounds, and an estimated surplus in the coming year of one million five hundred thousand. He felt confident that the Government, if it saw that evils it did not anticipate had followed on any of its acts, would never refuse the remedy. He felt deeply his own responsibility in bringing forward a question of such vital importance to the people at large. He would that its advocacy had rested in abler hands. For he spoke in behalf of the poor and the oppressed throughout this vast Empire. To His Excellency with confidence he made that appeal. To His Excellency who, throughout his career, had lived up to the highest traditions of our order, and was known-

especially as the poor man's friend. The constitution of this country was, and must be, a despotism, but it was a despotism tempered, until this recent unfortunate legislation, by the right of free petition. MR. MINCHIN would urge His Excellency to remove this blot from our administration before the close of his rule, and to restore the priceless boon of untaxed justice to the poor.

The Hon'ble MR. SKINNER said that it was with considerable diffidence that he asked the Council to follow him over the ground traversed with so much ability by his Right Hon'ble friend on Saturday last, and he must claim the indulgence of Hon'ble Members while he proceeded with the remarks that had occurred to him in connection with the Right Hon'ble Member's statement.

From one point of view, that statement must be considered to be highly satisfactory. That was in the practical indications which it contained of the buoyancy and expansive nature of the revenue; but there was another point from which it seemed to him to present a somewhat different aspect, that was in the sense in which it treated of the disposal of that revenue.

They had been told that the current year which expired this month was expected to wind up with a surplus of £800,000, which represented, however, not a surplus of income over expenditure, but the unexpended balance of last year's loans, and it was estimated that, with the aid of this sum, the revenues of 1868-69 would suffice for the whole service for that year.

Setting apart, however, the charge in each year for extraordinary Public Works of a reproductive character, which were to be defrayed out of the current revenue, instead of being debited, as they were led to think that they would, and as, in his opinion, they should be, to capital account, the two years showed respectively a surplus in 1867-68 of £1,700,000, and in 1868-69 of more than £2,000,000.

Hon'ble Members would bear in mind, too, and this was an important point, that these surpluses were obtained after debiting the cost of ordinary Public Works, amounting in each year to nearly £3,500,000. In addition to this, it appeared that £2,000,000 had been advanced to Bombay on the security of the Land Fund, of which £7,000,000 had been repaid, leaving a balance of £1,300,000, and deducting from this the million sterling that had been borrowed for these Bombay advances, there remained a sum of £300,000, which was apparently also charged against the revenue of 1867-68; notwithstanding that, as the Right Hon'ble gentleman informed them, security was held against these advances, which was estimated at a value of from £4,000,000 to £8,000,000. Then there was the loan to the municipality, which was expenditure also of a reproductive character, which amounted, he believed, to between 18 to 20 lákhs, and which, as far as he could make out, was likewise charged against the revenue. The surplus of 1867-68 allowed, moreover, for an excess in the expenditure in England of more than half a million, which included, he presumed, the cost of that wonderful Ball, which was said to have been given in London for the benefit of India. He inferred, also, that account had been taken at the same time of that equally singular demand on this country, for a contribution to the expenses of the Abyssinian invasion, as well as of the Government losses in connection with the old Bank of Bombay. These were charges no doubt very unpleasant to bear, but he was afraid they were such as could not be thrown off to posterity, and he assumed that the Right Hon'ble Member would have provided for them before he proceeded to lay the present generation under contribution for expenses from which their descendants alone would derive benefit.

After these liberal contributions to the revenues of the year, and after the assurance given last year by the Right Hon'ble gentleman, that a distinction would thenceforth be observed between the means for meeting ordinary expenditure and that for defraying the cost of reproductive works, well might the tax-paying public exclaim when it found the use to which the proceeds of its

taxation was applied; and yet, in the presence of these surpluses, the Right Hon'ble gentleman ventured to alarm the public mind by references to fresh schemes of taxation!

The Right Hon'ble gentleman had not clearly explained, or possibly he (Mr. SKINNER) had failed to understand, the grounds on which the Government thus suddenly proposed to reverse, or, as the Right Hon'ble Member said, to suspend, the policy, the announcement of which last year gave such general satisfaction, and the soundness of which the Right Hon'ble Member still admitted, the policy, namely, of imposing on future generations only, burdens the benefits from which fell mainly to them.

It was surely not from any fear of adding to a public debt, which was so light that it amounted to hardly more than two years of a revenue derived from the most moderate assessment that was borne by any country in the world. He should say that, apart altogether from the present favourable state of the money market, now, if ever, was the time for the Government to borrow, whilst its credit was good by reason of this light assessment, as well as of the additional security it offered, in the shape of the enormous reserve which these large public works constituted, even if there were no other guarantee for its solvency.

The Right Hon'ble Member said that the policy he had referred to was one that should be resorted to only when the ordinary income of the year was sufficient to defray the whole charge of works, such as those in question. But this principle would open up a prospect of indefinite taxation, every plan of which might be tried to provide the surpluses that would exclude the necessity for borrowing, and then, where was the line to be drawn between ordinary and extraordinary sources of income, if such a tax as the license tax was to be admitted within it?

After all, the effect of this tax in both years under notice was simply to swell a surplus that was used in expenditure in which neither year was interested, and on that ground alone, it might well be spared.

But was the tax necessary, even for the purpose to which the Right Hon'ble gentleman proposed to apply it? The Right Hon'ble Member spoke with marked emphasis and with excellent reason of the growing tendency of the revenue; and, with regard to his estimates for the coming year, there appeared certainly no reason to suppose that the surplus had been overstated. The Right Hon'ble Member had indeed suggested more than one source from which an increase of income might be expected, and to take one of them only, if Opium did not reach the same figure next year that it had attained this, and which would of itself be almost sufficient to cover the loss of the license tax, it might safely be reckoned on to produce, beyond the estimate, a very large portion of what that tax was expected to yield. Indeed, speaking as he did of an article with the trade in which he had been intimately connected for some years past, he felt so confident on the subject that he would undertake to bring forward men of standing and substance in this city, who would be ready and able to contract for the whole year's supply, at the figure taken by the Right Hon'ble Member, and he should be very glad to be one of the number, sanguine as he should be of a large profit on the transaction.

But even if it were expedient that the revenues of the country should be applied, in the manner to which he had objected, for meeting the cost of works of a reproductive character, he would ask if it was generous to the public, or even politic, to provide part of this revenue by means of a tax which was generally understood as of a nature to be reserved only for cases of financial emergency, which, however much you might seek to improve it, could never be otherwise than unfair in its incidence, and which was in fact only one degree less obnoxious than another measure of direct taxation which, in its application to this country, the Right Hon'ble gentleman had himself characterized as hateful.

He had no wish in any degree to embarrass the Government, but he thought he was justified in calling on the Right Hon'ble Member to redeem the pledge he last year gave.

Before concluding, MR. SKINNER had to express his acknowledgments to His Excellency for the ready sanction accorded to the request he made for leave to bring in a Bill to repeal the existing License Acts. He took that course with the view of facilitating the plan of action he had proposed to himself in reference to the Bill now before the Council; but another mode of procedure had since been suggested to him, which he had adopted as simpler and more practical, for attaining his end, which was at once to repeal the existing Acts, and to throw out the Bill introduced in their stead. The rules of the Council obliged him to defer to another sitting the motion he desired to make with this view.

The Hon'ble MR. SHAW STEWART said that his Right Hon'ble friend had declared that he was prepared for the charge that the tax which would be imposed under the Bill he had that day introduced was nothing less than an income tax, and it would therefore doubtless be gratifying to him to know that there was at least one Member of this Council who was of opinion that the license tax came far short of the income tax. As he listened the other day to his Right Hon'ble friend's Financial Statement, he hoped against hope that he would announce that the Government of India had determined to revert to the policy of his great predecessor, the late Mr. James Wilson, and reimpose the income tax on the principle of the Act of 1861. He had very good authority for saying, and he believed no one acquainted with the circumstances of the case would dispute, that it was never intended by Mr. Wilson that the entire income tax should cease after five years, or that the Act should come to an end. The Government of India promised that the major portion of the tax, the three per cent. levy, should cease after five years, or as soon as the finances admitted of it, and it was intended that the rate should be liable to fluctuation according to the demands of the time. But the rate of one per cent., the proceeds of which were to be spent for reproductive public works, was intended to be permanent, so that the machinery for assessing and collecting the tax might be retained in working order, ready to be called into use when wanted. If the Right Hon'ble gentleman had determined to impose an income tax on the principle of the Act of 1861, he might have depended on his entire and cordial support. He (MR. SHAW STEWART) could not help thinking that the Government of India would be in a stronger position if it had such a financial engine as an income tax at its command. It was very well to say that, in these times of peace, the tax was unnecessary; but at any time war might break out, or large and sudden demands might be made on the Government for money; how satisfactory then to have the power of at once raising the necessary funds without the delay and opposition inseparable from a newly imposed Tax. The one per cent. fund for reproductive Public Works yielded, he believed, upwards of £400,000 a year while the income tax Act was in operation. Had this been retained, could not those works have been proceeded with, without borrowing and without the necessity of the paltry license taxes of last year and of this year which had caused such irritation?

If the income tax were in operation to its full extent, they might have had a surplus this year without having to take credit for that most perilous form of revenue, the increase on Judicial Stamps. The Right Hon'ble gentleman took credit for the Stamp Act of last year having been a financial success. He had little to add to his Hon'ble friend Mr. Minchin's eloquent remarks on this subject, but he might suggest that it was not difficult to make the sale of any sorts of goods a financial success at any price, when the seller had not only a monopoly of the sale, but was sure of a demand being compulsory. But the measure, if to be defended at all, must be defended on the grounds that there was an excessive amount of litigation in India, and that it was desirable to check this litigation by increasing the stamp-duty. He very much doubted if the proportion of litigation to the population of India was in excess of, or even equal to, that of the civilized countries of Europe. He had been trying to get trustworthy information on the subject, and had not succeeded in getting any that he could lay before the Council; but he had strong reason for suspecting that there were more lawsuits in a year in England, in proportion to the population, than there were in India. He would suggest that some enquiries should be instituted by the Government of India with the object of ascertaining this important preliminary

point. But even if it were admitted for argument's sake that it was desirable to check litigation in India, he would ask if it was by a fine that pressed heavily on all alike that they ought to attempt it. For his own part, he would say that they might reasonably do all they could to diminish litigation by giving the people a good system of education, and by giving them good laws, but not by increasing the stamp-duty, which he had every reason for believing to press very heavily on the population generally, and to be felt as a burden scarcely tolerable. It might be stated as one cause of the comparatively little interest with which this subject was regarded in the presidency towns, that there was an uniform fee of only ten rupees on all suits in the original side of the High Court of Calcutta, and also, he believed, of Bombay and Madras; whereas, in the Courts not established by Royal Charter, and in the High Court on its appellate side, the rate of duty mounted, as stated by his Hon'ble friend, *ad infinitum*. Mr. Massey had stated that the duty of revising the Stamp Act had been entrusted to a Member of this Council. He had the highest opinion of the Hon'ble Member's ability and fitness for the task; but remembering that he was a Bengal Civilian, he would venture to express a hope that he would bear in mind the fact that Bengal was not India, and that Madras and Bombay should be consulted more fully than they were before.

While on the subject of stamps, he would remind his Right Hon'ble friend of his promise to answer the question which suggested itself to him during his speech on Saturday, namely, the causes to which the great increase of £300,000 in receipts under the head of Law and Justice were to be attributed; and he would at the same time beg him to be so good as afford any explanation of the following difficulty. There was an increase of £300,000 in the general receipts from Law and Justice, and a special increase of £400,000 in the receipts from stamp-duty, attributable, he believed, to the increase of stamp-duty on judicial proceedings; or, in all, there was an increase of £700,000 in Judicial receipts. Looking to the side of expenditure, he found that the budget estimate for 1867-68, under Law and Justice, was £2,841,803; and for 1868-69, £2,857,580, or an increase of only £16,000. Looking to the admitted necessity of reforming our Law Courts, especially the subordinate Judges and Court Establishments, he would ask if only £16,000 out of this immense increase of £700,000 was to be devoted to the work of putting our Judicial Establishments on a proper footing, and the remainder, or £684,000, swallowed up in the general revenues. He could not suppose that this would be considered a satisfactory result of the revision of the stamp-duty.

He must take upon himself to express his entire concurrence in the Right Hon'ble gentleman's views on the subject of the salt tax. He was very glad indeed that there was no intention of increasing the rate of taxation in Bombay and Madras. It had been urged that the incidence of the salt tax on the population of Bengal was heavier than in the rest of India; and this appeared to be the case, as the population of Bengal was stated to pay about thirteen pence, and that of Bombay and Madras only eight pence. But if the land-revenue were taken into consideration, it would be found that Bengal, instead of being first in the list, stood fourth, as regarded the pressure per head of the combined taxes on land and salt, and that Madras and Bombay, instead of being third and fourth, held the second and first places respectively. That was a point of view that seemed to corroborate the Right Hon'ble gentleman's conclusions as to the necessity of avoiding an increase of the pressure of the salt tax in the other Presidencies.

He had very few remarks to make on the subject of the license tax. The only general objection to it that he had was that it was not an income tax. He must apologise to the Right Hon'ble gentleman for asking so many questions; but there were two more which he trusted he would be so good as answer. The first was whether the license tax was to be made over to the Local Governments. It would be in the recollection of the Council that, in his Financial Statement of last year, the Right Hon'ble gentleman said that the Government of India did not propose that the tax should appertain permanently to the imperial revenue, and intended to transfer it, with a corresponding amount of local charges, to the Local Governments. The Right Hon'ble

gentleman observed that these local charges formed the most unsatisfactory part of the budget; that the Government of India could exercise no control over them and knew nothing about them, and that they must either comply implicitly with the demands of the Local Governments, or take the responsibility of disallowing them, in either case running the risk of doing mischief. The Government of India, therefore, according to the Right Hon'ble gentleman's statement, desired that the Local Governments should in future determine their own expenditure as regarded local objects, and provide themselves the ways and means. The Right Hon'ble gentleman had not referred in his present statement to this subject, the importance of which was perhaps best known to those who, like himself, had served for long under a Local Government. The second point on which he would ask the Right Hon'ble gentleman to enlighten the Council was the reason for adding, in the present Bill, the word "occupations" to the words "professions and trades." The words of the Bill of the last year were held to exclude the important classes of fundholders, landholders, and those who lived on the rents of house-property, none of these being professions or trades properly so called. Had the word 'occupations' been inserted so as to include all or any of these classes?

The Hon'ble MR. STRACHEY said: "Whether, Sir, the Hon'ble Mr. Skinner, who has just declared his almost total disapproval of the policy of the Government, agree or not in the views which I am about to express, he will, I think, concur with me in considering that there is a very extraordinary difference of opinion regarding the real present position of our finances. The Hon'ble Member appears to consider that we have now a surplus revenue to deal with. Others say that there is an actual deficit. It certainly seems very strange that it should be possible to draw such different conclusions from the same figures. Although I think that my Right Hon'ble friend Mr. Massey explained very clearly the true state of the case, so complete a misapprehension of our actual financial position seems to be common, that I think it right to endeavour to remove some part of this misunderstanding, and to endeavour to explain what these figures really mean.

I believe that, in exhibiting the account of the year in the manner done in this Budget Statement, the Financial Department has only obeyed the orders of the Secretary of State; but the consequences have been unfortunate. The present confused idea of the state of the accounts has arisen mainly from the fact that, under the heading "Public Works Extraordinary," two very different classes of works have been mixed up together, reproductive and non-reproductive works. The result has been, not only that the true state of our finances has been obscured, but that the idea has arisen, upon which the Hon'ble Mr. Skinner has founded serious objections, that the Government is now proposing to reverse the policy which last year gave such satisfaction, and that it is now about to pay for reproductive public works out of income instead of out of capital. Now there is in fact no foundation whatever for this idea. The Government is, in reality, strictly adhering to the policy which it has always maintained and acted upon. I will endeavour to explain the principle on which the Government of India and the Home Government have proceeded in dealing with these two great classes of public works.

With regard to reproductive public works, which consist mainly of great works of irrigation, but partly of the special works which are being carried out at Bombay on advances made by the Imperial Government, the principle to be followed was explained very clearly by my Right Hon'ble friend in his Financial Statement last year. He said that even if the twenty or thirty millions of money which will be required for irrigation works should yield no return, the State would still be bound by the highest sense of duty to undertake them. He also said "we can no longer be dependent on the resources from which irrigation works have hitherto been supplied. Our surplus years are few and far between, and our cash-balances are not more than sufficient for the ordinary demands of the public service. We have resolved, therefore, with the hearty approval of the Secretary of State, who has enjoined the Government to spare no means for the furtherance of this great object, to

make special provision for this branch of public works. From henceforth, therefore, the estimate for irrigation works will be removed from current account to debt; in other words, the annual charge for the construction of canals, reservoirs and other works of this class will be provided for by loans, and the interest of these loans only will be charged to the expenditure of the year."

These are the principles from which the Government has never deviated. I do not mean to say that, if we should be so fortunate in any year as to have a large available surplus, on which there are no other legitimate calls, that we might not properly devote that surplus to works of irrigation. It would, of course, be foolish to borrow unnecessarily. But, practically, this question is one that has never arisen, nor is it likely to arise. We may consider that, under present circumstances, the rule is that for great reproductive works we are always to borrow.

With regard to non-reproductive public works, of which the great example is the Barracks, which are estimated to cost more than £10,000,000, a different principle has been laid down by the Indian and Home Governments. The discussion regarding the manner in which these great charges ought to be met began in 1865, when the Government of India wrote to the Secretary of State that they considered that as large a proportion as possible of the annual charge for these works ought to be defrayed from the annual revenue, and that the remainder should be raised by loan. In reply to this letter the Secretary of State observed that there was no doubt that expenditure of this kind ought to be provided for, if possible, out of the revenue of the current year; "but," he said, "if at any time the amount of expenditure which it would be expedient to incur cannot be drawn from the ordinary income of the year, it must be left to the Government of India to determine, in communication with the Home Government, in what manner the requirements of the public service shall be met." The same subject was referred to, in the debate on the Financial Statement for 1865-66. It was referred to in particular, by His Excellency the Commander-in-Chief, who, after observing that it might be said that such permanent structures as these barracks might be charged against Capital instead of Revenue, in the manner adopted by Parliament in case of the fortifications in England, went on to say—"It was resolved by my Right Hon'ble friend, and I think with great propriety, that the course adopted by Parliament in the case of the fortifications should not be followed in this country with respect to the barracks. His reason was that he saw that, notwithstanding the vastness of the projects for military buildings, it would not do to encumber with loans on such account the market which might have to meet the demands of another great cause of expenditure of a reproductive character." Again, in my Right Hon'ble friend Mr. Massey's Financial Statement of last year, after referring to the great irrigation works in the terms that I have already quoted, he went on to speak of the military works as follows:—"I should have preferred to go on as hitherto, defraying this charge, special and temporary as it is, out of the revenues of India. If a financier were to lay down any precise rule of separation between ordinary and extraordinary charge, there is scarcely a year in which he might not have a plausible pretence for transferring charge from Revenue to Capital account. I do not know how long such a process might go on, but sure I am that it would end sooner or later in a collapse of public credit." He went on to say that, notwithstanding the truth of this principle, it would not be right, considering that he had already had to propose new taxation, still further to increase that taxation on account of the new barracks. He said "we shall fulfil our duty if we provide all that we can out of revenues and throw a part of the burden on our successors. We shall borrow a million towards the construction of barracks in the ensuing year, and even after this million has been borrowed, the remaining million will be charged to the revenues of the year."

These, Sir, are the principles upon which it has always been considered that these two great classes of public works are to be dealt with. It comes to this, that for reproductive public works we may always borrow, while for non-reproductive works we are never to borrow unless our existing income is insufficient.

Rather than impose new and burdensome taxation, we may borrow to meet a portion of the charges on account of this class of non-reproductive works. These principles, which have been consistently acted upon by the Government of India, may be, I think, defended on better grounds than past practice and the orders of the Secretary of State. They appear to me to be clearly founded on reason. The truth is that these so-called extraordinary public works, (and I am now putting aside altogether the class of great reproductive works,) are only extraordinary on account of their magnitude, and of the difficulty in at all times providing for them out of ordinary revenue. In no other sense are they extraordinary. If, indeed, there were a probability or a possibility that when these barracks are completed we should see a great diminution of our public works expenditure, the case would be different. For my part, I should even then say that we ought not to borrow without necessity, but I admit that much might be said on the other side. But I believe it to be certain that, long before these barracks are finished expenditure for public works that may be reckoned by millions will have become inevitable. The same causes which have led to this great expenditure on barracks, causes connected with the maintenance of the health of the army, will inevitably continue to lead to immense further expenditure. As His Excellency the Commander-in-Chief stated with great truth, in the debate on last year's Budget, there is now sitting permanently in England a Sanitary Commission which may be called a Committee of Public Safety for supervising the health, not only of the British troops in India, but of the subjects of Her Majesty throughout this country. As His Excellency observed, this has greatly increased the difficulties of the Minister of Finance. When these sanitary authorities declare certain measures to be necessary for the health of the army, an irresistible pressure is brought upon the Government. And it is, no doubt, right that it should be so, for even on grounds of economy alone, if there were no better grounds, no expenditure, however great, can be wrongly incurred if it tends to maintain the health of the British soldiers. I believe, therefore, that even for military works an enormous additional charge may be anticipated. But, as His Excellency Sir W. Mansfield remarked, the sanitary authorities supervise not only the health of the army, but that of the people generally. I saw the other day a good example of this, though I must explain that the proposal of which I am about to speak did not come from the Royal Sanitary Commission. We are now threatened with a complete revolution in our system of jail management. We are told, that unless we adopt the so-called cellular system which has been adopted in the best jails in England, no proper prison discipline or reformation, or any thing else that we ought to have, is possible. It has been calculated that the cost of carrying out these projects would not be less than twelve millions sterling. When I think of all that has to be done in India for the honest part of the community, how roads and railways and canals have to be made, how the people have to be educated and ten thousand works of improvement to be carried out, it seems to me monstrous that we should have to discuss these schemes which I can only characterise as schemes of silly sentimentality. But I cannot disguise from myself the fact that these projects threaten us with an enormous expenditure, and even if we dismiss such foolish extravagancies, there can be no doubt that a great expenditure is really necessary before our jails in many parts of India will be placed in a satisfactory condition.

But without continuing to dilate on expenditure which may be called hypothetical, I will give the Council some idea of the demands that are actually made for public works on the Government of India. I take the demands for a single year, 1868-69. The Imperial Public Works Grant to Bengal, excluding expenditure on railways, was £1,065,000. After this grant had been made, His Honour the Lieutenant Governor sent to the Government of India a statement of works of a purely civil character which it had been found impossible to include in the Budget, owing to insufficiency of funds. His Honour said that, although he did not ask that the amount entered in this statement should be immediately granted to him, because he admitted the difficulty in providing the funds, he thought it necessary to give to the Government of India some indication of the works which must be undertaken ere long, and nearly all of which, he stated, were works which, in the interest of good administration or for the reasonable comfort of the servants of the State, or for the material progress of the country,

it was very desirable should be executed. The estimated cost of these works amounted to £300,000. They consisted of roads and bridges, public buildings in Calcutta, hospitals, court-houses, jails, sub-divisional buildings, and lock-ups. "The question," His Honour said, "which constantly comes up is not whether there is necessity for works of this description, but which of the applications is most pressing? The necessity for improved jail accommodation is also very pressing as a mere question of humanity. This is well known to the Government of India. Sub-divisional buildings being indispensable for the efficient working of the system of administration approved of by the Government of India, no remark regarding their necessity seems called for, except that the system cannot work well unless the officers are properly housed, and that, with the amount of funds at present available, it will take years before the system can be introduced."

I take now the case of Bombay. In this Presidency £1,595,000 was assigned for public works. Of this sum, £489,000 was on account of military works. The actual requirements of the Government of Bombay for new works were stated to be £2,673,000. Deducting from the imperial grant the amount allotted for repairs, establishments &c., the amount required by Bombay exceeds that which was assigned to it by £1,750,000. The Bombay Government stated that all of these works, which could not be included in the Budget for want of funds, were more or less of a pressing nature; that they were not only necessary works for the development and improvement of the country, but that very many of them were indispensably necessary for the proper administration of the Government. Thus these two Provinces alone of Bengal and Bombay, which received for the ensuing year £2,655,000, demanded in addition to that sum a further amount of £2,050,000. The same sort of story might be told of each Province of the Empire, and I have no doubt that all these demands of the Local Governments were in themselves quite reasonable. The truth is that there is no limit to such demands, because there is no limit to the requirements of the country. I believe, therefore, that we shall greatly deceive ourselves if we expect that any one in this Council, or indeed any one now alive, will, if the Government continues to do its duty, see any diminution in the expenditure on public works in India.

It seems, then, to me clear that these military works have no better claim to be considered extraordinary than many others which we shall have to undertake. If it be right in the one case to meet the whole charge by borrowing, it must be equally right in the other. But, as my Right Hon'ble friend said in the passage already quoted, such a policy must inevitably end sooner or later in a collapse of public credit. The only safe and honest principle is that which we have been following—to bear our own burdens so far as we are able, and to leave our successors to bear their own.

Assuming then these principles, which, I repeat, the Government of India has consistently acted upon, what do the figures of this budget-sheet show? Let us take first the current year 1867-68. Setting aside reproductive public works, the charge for which has to be met by loan, the expenditure of the year is £48,467,000, the income is £48,258,000, leaving an actual deficit of £208,000. But the Secretary of State early in the year sanctioned a loan of £1,000,000. It turned out that this was more than was wanted by £800,000. This sum constitutes the so-called surplus of the year. Although the Hon'ble Mr. Skinner spoke in one part of his speech of this sum as being in reality only the balance of a loan, he appeared to me in another part of his speech to speak of it as a real surplus, and this last idea is at any rate one that seems very prevalent. The truth is that, in the sense of excess of income over expenditure, there is no surplus. There is merely the balance of an unexpended loan. And if we had had no license tax, the deficit, instead of being £200,000, would have been £866,000. Applying the same principles to the estimates of the ensuing year we have an income of £48,586,000, and an expenditure of £48,358,000. There is an estimated surplus of £228,000, and this is a real surplus of income over expenditure. If, however, we were now to abandon the license tax and substitute nothing in its place, this surplus of £228,000 would be converted into a deficit of £340,000.

Turning to the charges for reproductive works, we have to provide for the coming year £1,270,000. This sum, in accordance with the principle which has been explained has all to be met by loan. The Hon'ble Mr. Skinner complained that we were reversing the great policy which had given such satisfaction and were now proposing to pay for reproductive works out of Income. We are doing nothing of the kind, we are not proposing to spend one farthing out of Income on reproductive works: the whole cost will be met from money raised by loan. The reason why no fresh loan is now wanted is simple. Besides the loan of £1,000,000 of which I have already spoken, we borrowed in India £1,400,000. Of this latter sum we spent on reproductive works only £850,000. There remains, therefore, of this loan, an unexpended balance of £550,000. Adding this to the £800,000 unspent of the English loan, we have a total of £1,350,000 unexpended balances raised by loan, and we do not borrow again now simply because we have borrowed already.

It would be easy to swell to any extent that we like the estimated surplus of the ensuing year, by assuming that my Right Hon'ble friend Mr. Massey has under-estimated his receipts. This is a sort of criticism that we have every year. But judging by past experience, it oftener happens that the Financial Minister rather under-estimates his expenditure than his receipts. I think that my Right Hon'ble friend has said quite enough already in defence of his estimates. The chief doubts that have been expressed are as usual about opium. The remarks which the Hon'ble Mr. Skinner has made upon this subject deserve to be received with the utmost respect, for there can hardly be higher authority than his own on such a point. Still I cannot but think that the estimate is a wise one, and I am fortified in this belief by some remarks that I lately came across by a gentleman who is unconnected with the Government, but is one of the greatest authorities upon such subjects now living. "I have before me," he writes, "in detail, the market prices and quantities of opium sold in Calcutta during the past 20 years, and I find that the extreme fluctuation per chest is not less than between Rs. 628 and Rs. 2,576. When it is borne in mind that, from 30,000 to 40,000 chests are disposed of annually, and that a fifth to a sixth part of the whole revenue of India is chiefly derived from opium, planted, in-gathered with the usual elemental risks, and ultimately sold for and on account of Government, this circumstance of itself ought to leave no room for the repeated surprise expressed by English critics that the Indian Budgets should be out by a whole million."

Accepting the figures shown in the Estimates, would it be wise to abandon any portion of our existing revenue? It seems to me, unless, indeed, we should change our whole policy, and determine to pay for non-reproductive works exclusively by loan, the inevitable result would be that at the end of the coming year we should have to meet a deficit. If, as I have said, we were to abandon the license tax we should have a deficit of £340,000. It must be remembered that the present question is not whether we shall impose new taxation, or meet the charges for public works by loan, but whether, having sufficient income to meet these charges, we are deliberately to throw a portion of that income away and borrow to supply the loss. But suppose that I am wrong in thinking that it would be most unwise to diminish our existing revenue, and admit that we ought to reduce taxation and abandon the policy which has hitherto been followed, why are we to pick out this particular tax for abandonment? In the whole list of our taxes, there is perhaps no tax that I should be so sorry to give up as this. I have said, before I became a Member of this Council, as hard things about the details of this license tax as perhaps any one has said. But I have always felt that, whatever might be the faults of this measure in detail, it was a recognition of the great and sound principle, that all considerations of justice and expediency require that a portion of the burdens of the State should be met by direct taxation on those classes which have paid hitherto little or nothing, but which benefit more than any other classes from a strong and civilized Government. If I wished to make an attack on the existing sources of our revenue, I certainly should not pick out this insignificant scrap of direct taxation. I think that I could make out

a much better case against some of our other taxes. I might for instance doubt whether our customs' tariff might not be amended, whether our export duties are justifiable, and some of our import duties, too. I might doubt the wisdom of making the producers of sugar in the North-West Provinces pay a transit-duty of from 12 to 15 lákhs of Rupees a year on their sugar passing from one part of India to another. I might doubt the propriety of the enormous taxes which we now levy on the administration of justice, of which we have heard so much to-day. And last, not least, there is no end to what might be said about the duties on salt. I think for my part that no terms of reprobation can well be too strong for the existing system. To me, I confess, it is past understanding how any person knowing the truth can deliberately say, that £6,000,000 now paid by the poorest classes ought to be increased with the object of saving from direct taxation to the extent of one per cent. on their incomes the 120,000 persons on whom the amended license tax would fall. I am far from saying that we ought hastily to diminish the Salt duties. I think it would be very foolish to tamper rashly with this great source of revenue. But I have no doubt that the true policy is that which has been enunciated by my Right Hon'ble friend—that we are not to try to snatch a few lákhs of Rupees here and there, but to view this great question as a whole, and endeavour to bring about a more equal standard of duties throughout India. I believe that the Right Hon'ble gentleman's anticipations will be verified, and that, while we may expect from this policy an increase of revenue, we may bring about at the same time a decrease in the cost of salt in the greater part of India. I believe that, at any rate in that part of India which I know best—the North-West Provinces and Oudh—this result might be confidently looked for. I am satisfied that the people there do not at present obtain one-half of the salt that they require, and I believe that, under a wiser system, we might expect a great increase of consumption and of revenue too.

To return to the license tax—I repeat that I am satisfied that this tax is excellent in principle, and if it be modified in the way now proposed, it will be levied without difficulty or objection. If this tax be open to reproach, it is not, I think, that it goes too far, but that it does not go far enough. My Right Hon'ble friend, Mr. Massey, has given his reasons for preferring this tax to an income tax, which should fall upon all classes. It is not necessary to enter into this question, because it is not probable that any actual demand will be made upon the Government to replace this tax by an income tax. I shall say nothing regarding the details of the Bill before us, because all details can be much better discussed in Committee in the first instance at least.

I should have thought it, Sir, unnecessary to say any thing more, had not the Hon'ble Mr. Skinner repeated what we so often hear that unpopular direct taxation, whether an income tax or a tax of the kind proposed in this Bill, ought to be reserved for times of public emergency. For my part, I confess that I doubt whether direct taxation, if it be moderate in amount and confined to the comparatively rich, and be carefully and justly administered, ought to be called unpopular at all. I think it indeed an abuse of terms to talk of a tax being unpopular which affects only 120,000 persons out of a population of 180,000,000. If we could arrive at true popular opinion, we should surely find this tax actually popular, inasmuch as it falls only upon the comparatively rich, and does not touch the mass of the people. But let it be admitted that I am wrong in this, and that direct taxation is as unpopular as it is the custom to assert;—and of course I cannot deny that this tax is unpopular with the most influential part of the community upon whom alone it falls,—then I say, so far from this unpopularity being a reason for not imposing such taxation in time of peace, it is the strongest possible reason for doing so. I think that it is generally admitted that, if any great public emergency were to arise, direct taxation could hardly be avoided. But such times are the last times for introducing new experiments in taxation. Your Excellency has shown in a manner which seems to me unanswerable, that in this matter there is no analogy whatever between the circumstances of England and of India. In England, when emergency arises, we know that we may confidently appeal to the patriotism of a united people. The time of greatest difficulty is the time when the people

are most ready to respond to the demands that are made upon them. But as your Excellency has observed, the case in India is very different. Whatever view we may take of the popularity of our Government we must admit that the affection of the people—if I may use such a term—is at best very lukewarm, nor towards a Government of foreigners could it be otherwise. While the stability of our power appears unquestionable, the people obey without a murmur, but if difficulties arise and doubt becomes possible regarding the permanence of our power, then is the time for the thousand elements of discontent and hostility to gather strength. Such time, I repeat, is the last time for any new experiments in taxation. Let us by all means keep our direct taxation as low as the actual requirements of the State allow; but if such taxation be necessary in time of emergency, we may depend upon it that the wise course is to accustom the people to it in time of peace."

The Hon'ble MR. MAINE said that, when he came down to the Council, he had no intention of mixing in what he expected to be a wholly financial discussion, to which he was sure his Hon'ble friend Mr. Strachey, and his Right Hon'ble friend (Mr. Massey) at his side, would do more than justice. But after the speeches of his Hon'ble friends Messrs. Minchin and Shaw Stewart, it was almost impossible for him to keep silent. MR. MAINE did not, however, intervene because he acknowledged any special responsibility in respect of the increase of judicial stamps under the Act of last year. There was certainly a sense in which every member of this or the Executive Council was responsible for every measure which became law. But there was also a sense in which less responsibility never attached to the Government than in respect of the recent increase of the stamp-duty. It was not true (and MR. MAINE said this more emphatically because the contrary assertion was found in the papers which had been received) that the measure had originated in a spontaneous attempt of the Government of India to recruit its finances. It had been pressed on the Government of India, MR. MAINE thought, by more than one Local Government, but certainly by that of the Panjáb, which no doubt acted under the influence of a gentleman who had devoted much time and thought to this special subject, Year after year Mr. Roberts, the present Resident at Hyderabad, and late Financial Commissioner of the Panjáb, had urged on the Government of India that the existing scale of judicial stamps was utterly capricious, that it favoured one description of litigant at the expense of another, and that, by adhering to it, Government sacrificed a considerable source of revenue. But, almost importunate as Mr. Roberts' representations became, it was possible that he would not have been listened to, but for the results of an enquiry conducted by MR. MAINE's Hon'ble friend Mr. Strachey, under the instructions of the Government of India. Mr. Strachey was requested to report on the condition of the subordinate judicial officers. His report was to the effect, that their pay was such that the commonest honesty could not be expected from them. The Government of India became conscious that it was matter of urgent necessity to place them above temptation, and it occurred to it that an opportunity had come for ascertaining whether any weight was to be attached to Mr. Roberts' representations, and whether, if justice were rendered probably better, and almost certainly more incorrupt, a slight additional charge might not be levied on the classes which resorted to the Courts. The Government, however, did not act at once; but in the early part of 1866 it appointed a Commission, at the head of which was a gentleman on whose judicial capacity it would be impertinent for MR. MAINE to enlarge, but whose judicial experience was certainly most extensive, Mr. Justice Louis Jackson. With him was associated Mr. Justice Hobhouse, with whom they were all acquainted, and two successive Legal Remembrancers, his Hon'ble friend Mr. Cockerell and Mr. Prinsep. These gentlemen sat during the hot weather and rainy season of 1866, and collected and digested information from all parts of the country. At the beginning of the cold weather, they were joined by the Additional Members of this Council, who came from the various provinces of India, and who acted as their Assessors. All these gentlemen unanimously agreed that the new scale was not beyond that which the litigant could fairly be expected to pay, though MR. MAINE believed that, on one point, his Hon'ble friend Mr. Shaw Stewart dissented. The Bill which became

Act XXVI of 1867 merely gave effect to the recommendations of this Committee, by whom every single argument now urged against any part of the new duties had been distinctly considered and overruled. With all deference to his Hon'ble friends, MR. MAINE did not think that the authority of the Committee was yet overweighed by anything in the scanty and contradictory information which had yet been received. Mr. Minchin admitted that, even in his own Presidency, he was the one sane man in the lunatic asylum, the one reasonable juryman who was always associated with the eleven who were entirely unreasonable, and that most of the other members of his service were agreed that the Act did no harm. Still, MR. MAINE joined frankly in the assurance given by his Right Hon'ble friend Mr. Massey, that whatever suggestions were received should be carefully weighed and scrupulously attended to, and that, if it appeared that the scale of stamps was in any degree oppressive, a Bill to modify it would be introduced without undue delay.

There were two classes of stamps with which his Hon'ble friends appeared to have a special quarrel, and on which it was necessary to observe specially. Mr. Minchin objected to the stamp-fee on petitions addressed to executive officers, and he had defined the Government of India as a despotism limited by the right of petition. Now, MR. MAINE really did not see that despotism had much to do with the question; for he understood that these petitions had reference to private interests, as to which the old doctrine still held good, that it did not matter half a crown to a man under what form of government he lived. If, however, despotism must enter into the definition, the Government of India might be defined as a despotism limited by the incapacity of its officers to do more than a certain amount of work. The case which had been laid before the Government was, that its executive officers were inundated with multitudes of petitions on foolish or trivial subjects, and they found themselves placed in the alternative, either of not reading the petitions, or of placing some check on their presentation. The check devised was the levy of a small fee, which was in effect an addition to the price of the paper on which the petition was tendered. In this way the petitioner was forced to think before he wrote. MR. MAINE's own very limited experience certainly led him to think that there was common sense in the expedient. Nobody charged with the legislative business of the Government of India would ever fail to receive a crowd of letters containing suggestions, remonstrances and objections relating to legislation generally or to Bills before the Council. MR. MAINE's own conviction was, that nothing saved him from a perfectly overwhelming correspondence, except the practice of the Natives of India, not simply to pay the postage on letters which they thought important, but to register them also, in order that they might certainly arrive at their destination. It was to be recollected, that no price was put on oral complaints, and the complainant might still get audience of the officer. If the fee on petitions pressed too harshly—and this was a point to be investigated like the others—MR. MAINE was of opinion that the appropriate remedy would be to increase the facilities for approach to the executive functionary of the Government.

Now then, as to the stamp on complaints addressed to the Criminal Courts, which appeared to excite so much indignation in the Bombay Presidency, and in the mind of his Hon'ble friend Mr. Shaw Stewart. If ever there was a subject on which it was idle to repeat the ordinary commonplaces as to the denial of justice (they might not be commonplaces as Mr. Minchin had put them, but they were the common and current opinions), it was this. MR. MAINE must recall to the Council the extraordinary and appalling fact which had been brought home to the Stamp Committee by its investigations in 1866. Bengal Proper was the great litigating province in British India, and it was established that the result of taking the stamp off complaints in criminal cases was that, of 177,000 persons charged with offences in the single year 1864, 105,000 were never brought to trial, and more than half the rest were acquitted. Mr. Justice Hobhouse had explained to the Council last year how these 105,000 cases never came to be tried. There was a quarrel in the village. An angry villager went to the Court, paid one of the persons hanging about there a few pice to write a complaint, in which the name of his bitterest

enemy was put down as defendant to a criminal charge, while the persons whom he hated with an only moderate hatred were named as witnesses. The defendant and the witnesses were thereupon summoned by the Police; the complainant never appeared, and the charge was dismissed. But the defendant and the witnesses went home, having lost two or three days' work, and labouring for life under the discredit (which it was honourable to the Bengálís to consider a discredit) of having been brought up before the Court on a criminal accusation. It was true that things did not seem to be quite so bad in other parts of India; but, after all, the great difference between the Bengálís and the Natives of the rest of India was, that they were more quickwitted, and MR. MAINE suspected that the secret of the difference was that it had not been discovered in the other provinces to what use the Courts might be put. But the fact was established that, in the province in which resort to the Courts was most diffused, out of every hundred criminal charges made, seventy-five were false, and fifty were malicious. The Courts in fact were, in one great province actually, and in others potentially, an engine of cruel oppression. Now let the Council suppose that, apart from any financial emergency, the question was before it how to deal with the state of things he had described. It was the undoubted duty of the Government to keep Courts open for the redress of wrong. But it was also the duty of Government to shield its subjects from the deep injury of false and malicious accusation. If the two duties conflicted (and MR. MAINE trusted that this was a practical, as much as it was a theoretical, paradox), he was not sure that it would not be better to close the Courts, and thus stop the utter demoralization of which they were the source. But if a less extreme course were desirable, it might occur to a legislator fresh from Europe to adopt what practically was the French system, and to collect the materials of accusation entirely from the enquiries of our own officers. If, however, the Natives of India were to be taken as they were, and if the Police could not be used for this purpose, MR. MAINE was not sure that the system of the Stamp Act of 1867 was not as reasonable a one as could be devised. If a man came to the Court and merely wished to deposit a complaint in writing against his neighbour, a small fee was demanded from him as a guarantee of his seriousness. If, however, he was too poor to pay it, he went before the Magistrate and stated his grievance orally, and it was in the discretion of the Magistrate whether, in reducing the complaint to writing, he would demand the fee or not. The expedient might not be a good one; but it was for those who objected to it to suggest a better. In MR. MAINE's opinion it would be discreditable to the Council to abolish the stamp without at the same time finding a remedy for this monstrous evil of wholesale false accusation.

His Hon'ble friend Mr. Minchin had concluded by appealing to His Excellency for untaxed justice to the poor. The proposition implied in the appeal was one which had commended itself to persons who, without disparagement to Mr. Minchin, he might call more eminent than his Hon'ble friend. At a more convenient time, MR. MAINE would endeavour to point out what, in his judgment, was the fallacy that underlay all arguments against judicial taxation. In his own opinion, the taxes improperly called taxes on justice were fully as justifiable as any other taxes; but on the same conditions, namely, that they should not be either excessive or oppressive. He knew of no country in which there was no judicial taxation, and he was certain that the experience of every man in the room would bear him out in the assertion, that if the theories of his Hon'ble friends were carried to their full practical consequences, and if the Natives of India, without paying an anna and at the expense of Government, were allowed to put the machinery of the Civil Courts in motion against every body they pleased, and in vindication of any alleged right they pleased, the only class of persons in the country to whom life would be tolerable would be those who had no property whatever in respect of which they could be sued. Thus, the excess of civilized justice would produce precisely the same results as the extremes of anarchy and barbarism.

The Hon'ble MR. SHAW STEWART craved His Excellency's permission to offer a word of explanation. His Hon'ble and learned friend had referred to

his connection with the Committee on the Stamp Law that sat last autumn, and had stated that he (MR. SHAW STEWART) concurred in the recommendations of that Committee except in one particular. He begged to state that he did not concur in the opinions of the Committee for the increase of the stamp revenue. The Minute of His Excellency, which formed the basis of the consultations of the Committee, suggested an increase of fifteen lákhs to meet the increased cost of Judicial Establishments, and he was prepared to give the Committee his advice as to the best method of obtaining that increase; but when he found that the Committee had determined to recommend a scale which was estimated to yield an increase of sixty-eight lákhs, he lost no opportunity of expressing his disapproval. When, to his no small surprise, he found that the recommendations of the Committee were accepted by the Government of India, he urged these objections in every way that was open to him. He recorded a dissent to the report of the Select Committee of the Council to whom the Bill was referred, and he waited on His Excellency personally and on the Executive Council to urge his objections. MR. SHAW STEWART trusted that his Hon'ble and learned friend's remarks would not be understood to imply that in any way he (MR. SHAW STEWART) approved of the report of the Committee that sat during the autumn of 1866, or of the Stamp Law of last session.

The Hon'ble MR. MAINE had only to beg his Hon'ble friend's pardon for the inaccuracy of his recollection. The strength of his Hon'ble friend's opinions on one point had put out of MR. MAINE's mind the views he had expressed on others.

The Hon'ble MR. CROOKE could not bring himself to support this Bill for taxing Professions, Occupations, and Trades, because, whilst realised property went free, precarious incomes were to bear this burden. The professional and commercial classes of Europeans had been pointed out as especial objects for increased taxation; but he would remind the Council that those classes were here under peculiar disadvantages as to climate and expatriation, and that, to discourage them, was to prevent the resort of capital and intelligence to the country. The Native professional and commercial classes were also supposed to be lightly taxed; but MR. CROOKE thought that, as members of a community that paid the great land and opium taxes, they might be well let off cheaply in other respects. The official classes had been placed under a differential rate which, though not in reality unjust, appeared invidious, and would have been as well avoided. He was not perhaps expected to suggest a substitute for this tax; but if it were otherwise, he would certainly not recommend an increase of the salt tax, which he thought ought to be reduced as soon as practicable. He might say, however, that it had occurred to him that an uniform moderate tax on all articles both of import and export would be preferable to the proposed measure.

The Hon'ble MR. COCKERELL said, at that late hour it was not his intention to detain the Council with any remarks on the general subject of the Bill before them. On matters of that kind, where the subject of legislation came before the Council, not only with the full authority of the Executive Government, but with the announcement that had been made by the Right Hon'ble Mr. Massey that day, the Members of the Council who, like himself, filled offices subordinate to the Government, were naturally, to a certain extent, precluded from adverting to the subject in terms of hostile criticism. He should, therefore, have refrained from making any remarks at all, but for the incidental circumstance that the Stamp Tax had elicited certain remarks from two Hon'ble Members. He referred to the statement attributing £400,000 increase of realizations over the amount realised last year. We had no certain statistics as to the operation of the Act during the entire period in which it had been in force. But in as far as we could judge from the tested results of the operation of the Act during the first four months after its introduction, and in so far as that could show the general result of the whole year, he was of opinion, that the entire amount realised from stamps on judicial proceedings did not exceed £1,100,000. Therefore, from the whole sum set down as income from stamps, no less than £1,300,000 was due to income derived from stamps used in the

ordinary business transactions of the country, and was in no way whatever connected with the tax upon the administration of justice. If the accounts of the stamp revenue of several years be referred to, it would be seen that, with the exception of the three years during which there was a shortness of produce and a general consequent depression of the commercial transactions of the country, there had for a number of years been a progressive increase in the stamp revenue. And, therefore, although there was not a doubt that there had been an increase last year, in the duty realized from stamps used in judicial proceedings, that increase had fallen very short of what was expected, and probably but little more than half the increase exhibited in the Budget under the head of stamp revenue was due to the Act of last year.

Another remark made by the Hon'ble Mr. Shaw Stewart was that the sum allowed for the improvement of the Courts of justice was out of all proportion to the sum obtained from the increased stamp revenue, and he had arrived at that conclusion by taking the entire increase of stamp revenue, adding that to the proceeds under the head of justice and treating the whole as income derived from these Courts; but of that revenue, as he (MR. COCKERELL) had shown, not so much as one-half could be regarded as the proceeds from stamps on judicial proceedings.

The Hon'ble RÁJÁ SHIORÁJ SINGH said that the zamíndárs or málguzárs and muáfidárs paid revenue and nazrána respectively. They were also liable to pay the dák cess and contributions on account of schools, dispensaries, and roads, and were liable to meet other similar contingent charges. When they were liable to such payments, it would be very hard on them to pay income tax.

The license tax should be levied on other persons, such as professional men and servants who were not liable to the above payments; but professional men whose annual income did not exceed six hundred rupees should be exempted from the payment of the license tax, and servants whose monthly salary did not exceed one hundred rupees should be also exempted from the same.

The tax might be levied on the interest of Government promissory notes, the holders of which were not liable to pay the contributions, &c., to which he had referred.

HIS EXCELLENCY THE PRESIDENT said, before addressing himself to the main subject of the debate, he must do the Hon'ble Mr. Shaw Stewart the justice to say that, in HIS EXCELLENCY'S judgment, he had been always seriously and earnestly opposed to the increase of the stamp duties. Last year, in Council and out of Council, he was very earnest on the subject, and denounced the propriety of increasing that taxation. During the present year, the Hon'ble Member had at various times renewed his efforts with the view of trying to induce HIS EXCELLENCY to have the tax reconsidered. HIS EXCELLENCY must say also, in common honesty, that he had an impression that, to some extent, they had done more than they ought to have done; that in some respects the new stamp duties were excessive and unreasonable, and that the law did press severely on the poorer classes; and he was willing to admit the reasonableness of the Hon'ble Mr. Shaw Stewart's wish to have the question reconsidered. But after consulting with the Hon'ble Mr. Cockerell and hearing all he had to say, HIS EXCELLENCY became satisfied that they were not in a position to consider the question, and therefore, after discussing the matter in the Executive Council, they all agreed to postpone the consideration of it to the next year, while, in the meantime, the Hon'ble Mr. Cockerell should employ himself in getting together all obtainable information on the subject.

HIS EXCELLENCY would now turn to the consideration of the main subject—the question of the license tax; and here he might say that the Hon'ble Mr. Strachey had forestalled so much that he intended to say, and no doubt had said it so much better than HIS EXCELLENCY would have done, that he would only remark that Mr. Strachey, in his speech that day, had added to the many obligations under which HIS EXCELLENCY felt himself towards him. It seemed to

him (THE PRESIDENT) that no impartial or thoughtful person could have listened to the Hon'ble Member without admitting the force of his arguments; and further, HIS EXCELLENCY would say that, now that they were about to lose his Right Hon'ble friend Mr. Massey, he could unhesitatingly state that he felt to him a debt of gratitude for the part he had played in the question before the Council. That Hon'ble gentleman might have left them after gaining to himself a certain amount of ephemeral popularity. The noblest and most honest of men were not superior to such influences. But it was due to Mr. Massey that HIS EXCELLENCY should say that he resisted such a temptation; and that he had, with a spirit and resolution THE PRESIDENT could not help admiring, weighed the circumstances and difficulties of our position in a way which demanded HIS EXCELLENCY's sincere gratitude.

HIS EXCELLENCY did not hesitate to say that it appeared to him that it would be a truly suicidal policy for the Government to give up any portion of their present taxation. It seemed to him that, by the concurrence of fortuitous circumstances, they had a certain sum in hand, consisting partly of the profits of opium, and partly of the unexpended proceeds of a loan. That money they would devote to meet the expenses of extraordinary and reproductive public works. It appeared to HIS EXCELLENCY that it would be little short of madness—with the uncertainty of the opium revenue in this country, with the certainty of a large and long-continued expenditure that must be incurred for a series of years—(HIS EXCELLENCY might say for a whole generation)—for the Government deliberately to forego any source of taxation which, though in some degree unpopular, could not be proved to be oppressive. It had been said, and urged with considerable force, that the Government had deliberately engaged to borrow money for the great expenditure required on account of military barracks; that they had also bound themselves under all circumstances to borrow the money necessary for reproductive works; that they submitted that policy to the Secretary of State; and that the Secretary of State not only approved of that policy, but enjoined it on the Government with the force of an order. But that was literally opposed to the real facts. So far from enjoining the Government to borrow money for military works, the Secretary of State had directed that we should only borrow when we were unable to defray the expenditure out of the revenue. With regard to works of a reproductive character, the Secretary of State had given the Government a much larger margin of discretion; but he never meant to say that, if the Government had money in hand, they should give the money up, and borrow for the purpose of executing those works. It was HIS EXCELLENCY's pleasure as well as his duty to obey the Secretary of State in every reasonable order, but if there were any point on which HIS EXCELLENCY should be inclined to disobey the Secretary of State, it would be if he directed that, no matter what the circumstances might be, we must borrow. The Hon'ble Mr. Strachey had well said that no man could say when expenditure on account of extraordinary public works would stop. It appeared to HIS EXCELLENCY a perfect illusion to say that it would cease in four or five years. Such expenditure had been going on for the last twenty years, though not perhaps to such an extent as of late.

The Hon'ble gentleman had given specimens of the demands of the Bengal and Bombay Governments for expenditure, and HIS EXCELLENCY agreed with him in saying that he would be glad to give those Governments a great portion of the expenditure they asked for. But independently of the sources of expenditure brought together in the Budget, there was a perfect certainty that, during the course of the year, we should have to consider various other claims of the kind. HIS EXCELLENCY had jotted down in a corner of the sheet before him half a dozen words showing those matters on which large expenditure was certain to be required. The first was sanitary works. The Government had lately, under the authority of the Secretary of State, appointed Sanitary Commissioners to every province of Bengal Proper. What did that mean? It meant that the Commissioners would make enquiries and reports, and ask for expenditure for this and that purpose. Unless we acceded to their recommendations, what was the use of appointing Sanitary Commissioners? Then there was the subject

of vernacular education, which had pressed on the Government. They had been taunted on all sides for not elaborating a system of vernacular education for Bengal. That, again, meant very large expenditure. If the wealthy people of Bengal would only do their part; if they came forward in a liberal manner and made use of their influence in promoting education, HIS EXCELLENCY thought the Government of India might help them. That also would entail a large expenditure. Then there was the construction of provincial roads. He had heard the Hon'ble the Lieutenant Governor of Bengal more than once tell them, that the provincial roads which Sir John Grant devised, and to a certain extent carried out, were going to destruction for want of repairs, and that many of the roads which he devised had not even been begun, all of which was essential to the prosperity and welfare of Bengal. Where was the money to come from? The people should subscribe for such purposes, but the Government should assist. There was another item of expenditure not provided for. Then there was the question of Jails to which the Hon'ble Mr. Strachey had adverted; and in all that he had said on that point HIS EXCELLENCY entirely concurred. A large sum also on account of the Bombay Marine might be wanted. Experience had shown that it was a mistake making the large reductions in that Marine which had been effected. It was clear that, notwithstanding the Government had large Armies in India, thoroughly effective for the purposes for which they were required, nevertheless we had to keep up a large Police. And so, while we had English men-of-war on the seas, we wanted something of a local Marine to protect the shores of the country from pirates and robbers. Lastly, HIS EXCELLENCY thought we ought to have something like a Sinking Fund, so that we might gradually, as opportunity occurred, and when a surplus arose, make some impression on the great portion of the public debt during times of peace and plenty. People said that the debt of India, compared to its revenue and means, was very small, and drew analogies between the debt of India and the debts of countries in Europe. No doubt the debt of India, when making such comparisons, might appear to be small; but considering that they were a foreign Government, and bearing in mind that at any time, they were liable to a crisis from a change of circumstances, it would be a wise and far-seeing policy, that in times of peace they should in some degree endeavour to reduce the debt.

On the question of loans for reproductive works much might be said. On this side of India, whatever might be the case in Madras, it was an undoubted fact that irrigation works, though profitable and conducive to the well-being of the country, the comfort of the people, and the security of the revenue, did not make the large returns some people supposed they would. Indeed, it was not only the opinion of able Bengal Engineer Officers, but he would say from his own observation, that there were few irrigation works on this side of India that would pay, if at all, in a large way under from seven to ten years. If that were the case, only reflect what a heavy debt we should incur by going on from year to year constructing a large number of works of that kind. HIS EXCELLENCY had no doubt that in time they would recoup themselves, but a great many years must elapse before that result could be attained; and it must also be remembered that for the first two or three years a considerable portion of the expenditure must be of a thoroughly unproductive character. Surveys, enquiries, and so forth would take up the time of many skilled officers, who must be paid liberally for their services. Therefore, while HIS EXCELLENCY would not hesitate to borrow, when necessary, for reproductive works, there was no sound reason, while we had money to devote to that kind of expenditure, that we should throw it away by reducing taxation.

HIS EXCELLENCY had no doubt that the Budget estimate had been honestly and fairly prepared. He was hopeful that the out-turn of the next year to which it referred would be satisfactory; but nevertheless they must calculate on some accidents and some chances, and it was quite possible that in some important items there might be a loss of revenue. HIS EXCELLENCY would first take up the land revenue. They knew that at the present time there was something like a drought in the Madras Presidency: Lord Napier had said distinctly that there would be a diminution of revenue to an amount of about

thirty lákhs. The Council had heard what the Hon'ble Mr. Minchin had said, that there ought to be a reduction in the income from stamps. Then, if you come to the other side of the Budget, it would be seen that a very moderate sum had been set down for barracks and irrigation works. His Excellency knew it for a fact that, while that moderate sum had been put down, and possibly no more would be spent, nevertheless a larger sum had been allotted for this purpose, and might be required. Then there was the question of the Cash Balances. By expending money in hand we should considerably reduce those balances, which now stood at something like eleven millions. If during the year it should appear that we were unduly drawing on those balances, it would then have to be considered whether we should not have to borrow for reproductive works, or even for barracks. When that question arose, His Excellency had no doubt that the Member of Government entrusted with the management of the finances would not hesitate to make a readjustment of the Budget and borrow such amount as was necessary. But in the face of all that, in the face of the uncertainty of realising, even in the article of Opium, the full amount of revenue estimated, it seemed unwise and injudicious to give up any existing source of revenue, and certainly His Excellency was not in any degree in favour of giving up the license tax. His Excellency thought that, while all direct taxation was undeniably obnoxious to the Natives, as it no doubt was to his own countrymen, still, considering the security obtained from our Government, both Europeans and Natives should share in the burdens of the State. There was another argument that struck him in favour of taxing the classes to whom the present Bill would apply. It was those classes who chiefly criticised the administration of the country; it was those classes on whom depended the outside opinion as to public expenditure; it was gentlemen of those classes who seemed to unite in urging on the Government schemes for what was considered public improvement. So long as those gentlemen did not in any degree, or in any appreciable degree, bear the burdens of the State, nothing was easier or pleasanter to them than to advocate all sorts of expenditure. His Excellency did not mean to say that they would advocate any thing not beneficial. But had the Government the means to undertake those improvements? Were they likely to be reproductive? If any gentleman in the House of Commons got up and proposed a large expenditure of the kind, he would be met by a hundred objections and criticisms, all originating in the feeling that if the scheme was not a profitable one, the cost would fall on the tax-payer. Every gentleman there was interested in keeping taxation as low as possible, and therefore would not lightly give his vote in favour of extravagant schemes. But the case was quite different here. All kinds of projects were coming up to the Government of India, not only in India, but even from England; and when the Government endeavoured to meet schemes of that kind, and endeavoured to show that a scheme was not profitable, or that the expenditure was otherwise not desirable, then our opposition was put down to hostility, or to meanness, or parsimony, or something of that kind. Now, if outside opinion would only help the Government in these matters, if the public would only fairly and kindly and liberally criticise these matters, and when they thought the Government right, would uphold it in reducing expenditure and repelling insidious attacks on the Treasury, they would help us very greatly, and enable us to do our duty.

The Right Hon'ble Mr. Massey said, that after the speeches of His Excellency the President and of his Hon'ble colleagues, it would be quite unnecessary for him (Mr. Massey) to enter into a lengthened statement in defence of the policy of the Government. He would therefore confine his remarks to those particulars to which attention had been drawn by the Hon'ble Messrs. Minchin, Skinner and Shaw Stewart. The Hon'ble Mr. Minchin had opened the debate by an attack on the revenue derived from the sale of judicial stamps, but as he (Mr. Massey) considered that the Hon'ble Mr. Maine had completely disposed of that question, he would only have a few words to say. Mr. Massey could not agree that the principle of the stamp tax was objectionable, although he was prepared to satisfy reasonable remonstrances as to details. He had said on Saturday last that the scale was open to revision, and if the result should show that the existing adjustment had resulted, as was alleged, in a denial of

justice, he would be the first to advocate the revision of the Act in a liberal spirit, and even to part with revenue if necessary. But on the information which we possessed, it would be premature at present to undertake that revision. The question involved was one of a considerable revenue, and though that revenue was not, as the Hon'ble Mr. Cockerell observed, yet developed, it was a revenue of an expanding character, and one which might form an important item in future Budgets. But it was not for that reason that Mr. Massey would maintain, as a source of income, a tax objectionable in principle and oppressive in detail. He could assure his Hon'ble friend that the whole subject was open to revision, and if, in a full and impartial examination, it turned out that the scale had been hastily adjusted and interfered with the first right of a citizen—that, namely, of the unfettered administration of justice—a remedy would certainly be applied.

The Hon'ble Mr. Skinner, as Mr. Massey had anticipated, had addressed his objections chiefly to the Certificate Tax. If he were to follow the Hon'ble Member in his remarks, Mr. Massey would find himself involved in a debate on the principles of the Budget. He must therefore repeat that the tax was an integral part of our financial arrangements, and that the necessity of a reconstruction of the whole Budget would be entailed if the opposition of the Hon'ble Member were successful. Mr. Massey could therefore hold out to the Hon'ble gentleman no prospect but one of unmitigated opposition to any attempt that he might hereafter make to throw out the present Bill. He trusted he could rely on the public spirit and good sense of the Council to support the Government in adhering to the arrangements they had made. It was not from any disrespect to his Hon'ble friend that he did not dwell farther on this subject at present: the question would come up for discussion in another stage if the Hon'ble Member adhered to his present intention, and it would then be his (Mr. Massey's) duty to defend the measure.

There were certain questions addressed to him by the Hon'ble Mr. Shaw Stewart. The first question that the Hon'ble Member had asked was with regard to the £300,000 increase in the stamp revenue. Mr. Massey must apologize to the Council for having omitted to state the causes to which that increase was attributable. When the judicial establishments were revised in pursuance of a scheme drawn up by his Hon'ble colleague, Mr. Strachey, by desire of the Viceroy in the year before last, it was necessary to provide a large sum in order to put those establishments in an efficient state; and in providing the ways and means for the expenditure, which was very considerable in the first instance and which promised to be formidable in its result, we thought of a project which had been urged on us for many years for revising the system of judicial stamps: that was the origin of the Act of last year. We found it necessary to provide other means for this large expenditure, which was called for by the progress of the country and by those demands for the due administration of justice which every civilized Government must be prepared to meet. In Bengal and Bombay there were certain sources of income called the Tallabána and Peon Fee Funds; they were fees payable on the service of the process of the Courts, and the wages of the persons employed in the service of those processes being very much less than the produce of the fees, they were accumulated into a fund, and appropriated to the improvement of the administration of justice. But when the Government addressed themselves to the subject on a comprehensive scale, they thought it right and just to appropriate the proceeds of these funds; and the augmentation to which the Hon'ble Mr. Shaw Stewart had referred was owing, in a great measure, to the transfer of the balances of those funds from Bengal and Bombay to the General Treasury. The Hon'ble Member rather complained that a very small portion of the increased revenue from those sources had been bestowed on the purposes to which they were appropriated. Mr. Massey could assure the Hon'ble Member that he was mistaken, and that the funds in question were quite inadequate to meet the expenditure which the Government had undertaken on this account.

The Hon'ble Mr. Shaw Stewart had referred to a statement which had been made by him (Mr. Massey) last year, relative to the ultimate destination of the

license tax. MR. MASSEY had said generally, that he thought the tax more suitable for local than imperial purposes, and he held out to the Council a prospect, although in very guarded terms, that at some future time the proceeds of that tax would be appropriated to the Local Governments in connection with a scheme for transferring local charges to local administration. That plan had been, and was still, under the consideration of Government; and until the final arrangements were completed the Certificate Tax would continue to form part of the Imperial revenues. The Hon'ble Member had also asked for information as to the title of the Bill, the meaning of which appeared to him doubtful. He was under the apprehension that under the term "occupations," persons, such as fundholders and householders, other than those embraced in the present License Act, might be included in the new measure. MR. MASSEY could assure the Hon'ble Member that this was not so. No one could for a moment suppose that the public creditor exercised an 'occupation' within the meaning of the Bill, and as to householders, they had been expressly exempted by executive order under the present License Act, and would, therefore, under the last clause of section 3, be unaffected by the Act now proposed.

He would have been prepared in performance of his duty, had it been necessary, to enter fully into our financial policy; but after the statements that had been made, it was not necessary to pursue the subject further at present. He thought it was the sense of the Council to be satisfied with the explanations that had been offered. If it were the pleasure of his Hon'ble friend to continue his opposition after the Bill emerged from Committee, it would then be his duty to enter into the reasons which had led him to retain the tax, and he trusted to be able to satisfy the Council of the validity of those reasons.

He had only now to express his gratitude for the terms in which His Excellency the President had been pleased to speak of the manner in which he had endeavoured to perform his duty; he had only been actuated by a desire to do what he considered best for the country and most suited to the circumstances of the time. But it was an additional gratification to him to know that his policy had met with the approval and satisfaction of His Excellency.

The Motion was put and agreed to.

CONSOLIDATED CUSTOMS' ACT AMENDMENT BILL.

The Right Hon'ble MR. MASSEY also introduced the Bill to amend the Consolidated Customs' Act, and moved that it be referred to a Select Committee with instructions to report in a week. The Bill was intended to remedy a small practical grievance of which the Chamber of Commerce had complained. They said—

"Ships are now despatched with as little delay as possible after clearance at the Custom House. Having secured a pilot and engaged a steamer to tow her to sea, a vessel starts at a very early hour the day after she clears (generally late in the afternoon), and is half-way down the river before a shipper can be aware that a portion of his goods has been shut out.

"A Master of a vessel may engage to take on board more than he finds, at the last moment, the ship can carry, and is unable to receive a portion of the cargo with which he clears out, but his ship cannot be detained, and the vessel leaves the port before application for re-land of short-shipment can be made within the period limited by the Act."

The object of the Bill was simply to extend the period during which an application for refund of duty could be made. The present law required the application to be made before the ship left port. The Bill extended that period, which was a very summary one, and seemed practically a denial of the privilege which the Act accorded, to three days.

The Motion was put and agreed to.

TIMBER DUTY REPEAL BILL.

The Right Hon'ble MR. MASSEY also introduced the Bill to exempt Timber and Woods from Import Duty, and moved that it be referred to a Select Committee, with instructions to report in a week. He said that this also was a small concession to commerce. Timber was now entering very largely into the construction of public and other works, and it was represented that the duty now levied on that article had seriously impeded its importation. The operation of the Bill would involve a small loss of revenue of about £9,000, which it would be well to sacrifice for the objects represented.

The Motion was put and agreed to.

The following Select Committees were named:—

On the Bill to empower the Governor General of India in Council to suspend the operation of section 17 of Act XI of 1841 (for consolidating and amending the Regulations concerning Military Courts of Requests for Native Officers and Soldiers in the service of the East India Company) in such places as he shall by notification declare—The Hon'ble Mr. Cockerell, the Hon'ble Sir R. Temple and the mover.

On the Bill for taxing Professions, Occupations and Trades—The Hon'ble Messrs. Taylor, Maine, Strachey, Shaw Stewart, Skinner, Cockerell, Minchin and Crooke and the mover.

On the Bill to amend the Consolidated Customs' Act—The Hon'ble Messrs. Maine, Strachey, Shaw Stewart, Skinner, Cockerell, Minchin and Crooke and the mover.

On the Bill to exempt Timber and Woods from Import Duty—The Hon'ble Messrs. Maine, Strachey, Shaw Stewart, Skinner, Cockerell, Minchin and Crooke and the mover.

The Council adjourned till the 27th March 1868.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Department (Legislative.)

CALCUTTA,
The 20th March 1868.

GOVERNMENT OF INDIA,

HOME DEPARTMENT.

RESULTS OF EXPERIMENTS MADE WITH EXOTIC COTTON SEEDS IN THE N. W. PROVINCES.

From R. Simson, Esq., Secretary to the Government of the North-Western Provinces, to Secretary to the Government of India, Home Department,—No. 176, dated 13th February 1868.

I am directed to forward, for the information of His Excellency the Viceroy and Governor General in Council, the accompanying copy of a letter No. 53, dated the 23rd ultimo, and of its enclosures, from the Secretary to the Board of Revenue, North-Western Provinces, in which the Board report that the experiments undertaken with the object of introducing the Dharwar New Orleans cotton seed into these Provinces have completely failed.

From W. C. Plowden, Esq., Secretary to the Board of Revenue, to the Secretary to the Government of the North-Western Provinces,—No. 53, dated 23rd January 1868.

In reply to your letter No. 1266 of the 23rd ultimo, I am directed by the Board of Revenue to inform you that, after persistent endeavors to introduce the Dharwar New Orleans cotton seed into this part of the country, continued during several successive years, they are compelled, with much regret, to acknowledge that the attempt has completely failed.

2. The subjoined extracts from the reports of Collectors will explain the causes of this failure, the chief of which is unquestionably the disinclination of the people of the country to undertake a novel cultivation entailing much additional labor which is compensated by no increased return, and frequently entails a loss.

3. Mr. Ricketts, the Collector of Allahabad, devoted much attention to this subject, and drew up a memorandum of instructions, the result of his own experience for the guidance of cultivators, and this was translated and distributed extensively throughout the country under the orders of the Board.

4. Seed has been largely supplied at the same price as that of the indigenous cotton to all who would consent to make use of it, and nothing has been omitted which was thought likely to conduce to the success of the attempt to introduce a better description of plant.

5. How completely these endeavors have failed will be seen from the following reports from Collectors:—

Dehra Doon.—Where the American seed has been sown, the out-turn has been much the same as that yielded by country seed.

The seed produced from the yield of the original imported seed has been found to retain its excellence.

The price obtained for the American cotton in the market is a trifle less than that which indigenous cotton fetches, the people, however, do not like the produce of the imported cotton seed so well as their own; they say that it is less warm; they further say that it is not so lasting.

Taking all things together, I cannot say that I think the result of the experiment has been very successful.

Scharunpore.—The attempt to improve the quality of the cotton in this district has proved an entire failure. The zemindars in general say that, as the imported cotton seed requires more care and labor than the country seed, and as its produce does not in general command a higher price in the market, they prefer sowing the latter.

Mozuffernuggur.—Few or no good results have been derived from the seed distributed. In many cases the plant did not flower, in others the pod did not arrive at maturity; even where the cotton was yielded in fair quantity, and was admitted to be of superior quality, the out-turn was not remunerative, and the cultivators dislike growing it because it requires more care and labor.

Boolundshuhur.—I am unable to show that any advantage whatever has been gained in this district towards the improvement of the cotton crops by the cultivation of the imported seed.

The cultivation of New Orleans cotton in the past three years has extended over 132 beegahs (82 acres), and generally the crops appear to have failed.

In cases where a crop has been taken off the ground, the average weight does not appear to have exceeded five seers per beegah (16 lbs. per acre), while the country cotton out-turn averages 33 seers per beegah (100 lbs. per acre).

The imported plant appears to suffer from heavy rain which would not injure the country plant, and the general reports show that any out-turn at all from the imported seed is the exception.

No cotton grown from the imported seed has been sold, so I am unable to state the market price.

Allyghur.—The attempt to improve the quality of the cotton in this district has proved an entire failure.

Kumaon.—The samples of cotton seed received from the Board which were sown in the Bhabur appear all to have failed.

Muttra.—The seed received from the Board was distributed to the principal zemindars, with full instructions as to sowing and general culture. The result has not been satisfactory, as compared with the ordinary country cotton; the yield of the Government seed commands no better price in the market.

It may be noted that the zemindars fail to appreciate the advantages of the foreign seed. I have never known an instance in which they have voluntarily come forward and been really eager to receive it; they take it merely because they think that by doing so they will please the Government.

For the future I am not prepared to recommend further grants of seed to this district.

Mynpoorie.—I regret to say that the American seed has found no favor among the Natives; the season for sowing and the mode of cultivation differ in many respects from the cotton to which they are accustomed, and those who have tried the experiment have not succeeded with it; they urge that the weeding and clearing is too laborious and expensive for this country.

Etawah.—The experiment in 1865 proved a total failure; it also failed in 1866.

In one pergunnah only the seed germinated, but the out-turn was too insignificant to allow of any reliable conclusions being drawn from it.

The supply received in July last was too late for use this year.

Agra.—The zemindars do not care to take the cotton seed supplied by the Board; whether from bad cultivation, or peculiarity of soil, the result has hitherto been that either the seed does not germinate, or if it does germinate and come to maturity, the produce of cotton is very insignificant.

I am sorry to report that, so far as I can learn, no advantage whatever has been gained by the importation into this district of foreign seed.

Etah.—None of the seed which was purchased by the zemindars and sown by them succeeded.

As an experiment, I sowed some of the seed which the Board sent last year; it germinated perfectly, but the heavy rains injured the plants.

I also sowed some of the seed produced here from the imported seed; the plants from it are fair, but have suffered from the rain.

Furruckabad.—The cultivation of the New Orleans cotton seed was attempted in no less than 187 villages, but proved a total failure.

Budaon.—Nothing came of the experiment. The cultivators complain that the plant from the imported seed requires more labor and constant watching than they can or care to give.

Moradabad.—The result of the sowings seems to have been unsuccessful; the landholders took very little interest in the matter, and from what I can learn, the plants withered and produced no cotton.

Bareilly.—The seed distributed did not generally germinate, and where it did so, the out-turn was too poor and scanty to induce a second trial.

Joumpore.—The cultivation of the acclimatized New Orleans cotton seed was unsuccessful in this district.

Humeerpore.—The experiment was a failure.

Futtehpore.—The seed distributed throughout the district during the past three years does not appear to have succeeded. In some localities, it did not even germinate; in others the plants grew to a fair height, but produced no flowers. This year the Tehsildars were directed to sow some of the seed in fields in the vicinity of their tehsils. The plants came up exceedingly well, but owing to excessive and violent rain in September and October, every plant has been destroyed. The same seed was sown in Collector's own garden, but in spite of every care and attention, the entire sowing has failed.

Banda.—The seed sown in 1866 and 1867 is generally said to have germinated, and in some instances to have flowered, but in no instance was there any produce.

Goruckpore.—Mr. Cooke distributed the seed to several of his cultivators, and reported that it germinated freely; cotton was plentiful and too fine.

Mr. Peppe has also reported that the seed germinated freely.

The Native Sub-Collectors report that those who sowed the seed got very little produce, and hence they do not like to buy any more of it; they prefer the country seed, which they sow with urhur.

Ghazeepore.—The experiment was a failure.

Bustee.—But a small quantity of the American seed supplied to this district germinated, and that which did, withered when a few inches high.

Directions for sowing and cultivating were explained fully to all who took the seed.

Last year and this year I sowed some of the seed in my garden, with a view of testing its superiority over country seed; that sown last year did not germinate, and though this year it has come up, the plants appear so weakly that I do not anticipate they will survive a month or six weeks.

It will be useless sending more seed to this district.

Benares.—The seed was distributed to selected landholders, with injunctions to observe the instructions for cultivation which were given in Mr. Ricketts' memorandum.

It appears, however, that the experiment was a total failure.

The landholders could not be induced to make a second attempt.

Azimghur.—I cannot report that the endeavor to introduce the New Orleans seed into this district has been a success.

The amount of cotton produced has been very limited, and does not appear to have come into the market.

Jhansie.—The cotton has been a total failure in Jaloun, it was greatly injured by the heavy rains in the past two years.

The greater part of the seed sown by the landholders in Lullutpore and all that was put into the public garden failed to germinate.

The success which has attended the cultivation of the imported seed is *nil*.

6. Up to the present time the Board have persevered in importing and distributing the acclimatized New Orleans seed, in the expectation that successful cultivation in some one part of these Provinces might lead to the gradual spread of an improved description of cotton which would command a higher price in the Home markets; but successive failures, unredeemed by any tangible success, precludes the hope of such anticipations being realized. The experiment has been costly, as will be seen by the appended memorandum; and as it has been attended with no advantage, the Board reluctantly recommend that the attempt be abandoned.

7. Under the above circumstances, the Board have not thought it necessary to call for reports from each district as to the mode in which the culture of the plant has been carried out, but append a copy of Mr. Forbes' letter in illustration of the method pursued, as also a copy of Mr. Ricketts' memorandum of instructions.

Memorandum of cost of Cotton Seed from the commencement to the end of 1867.

Year.	Price of Cotton seed.	Cartage charges.	Shipping and freight charges.	Commission charges.	Railway charges.	Miscellaneous charges.	Total.	Total amount realized.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1864 ...	1,927 9 0	2,407 6 8	.....	.....	.....	.....	4,334 15 8		
1865 ...	4,334 7 5	669 1 6	.....	.....	.....	.....	5,003 8 11		
1866 ...	3,343 0 0	1,265 0 0	1,549 5 0	384 14 0	1,454 10 3	135 2 9	8,132 0 0	70 8 10	Credited in the Allahabad Treasury.
1867 ...	3,200 0 0	1,084 0 0	2,118 0 10	389 0 0	720 13 6	193 14 0	7,705 12 4		
Total.	12,805 0 5	5,425 8 2	3,667 5 10	773 14 0	2,175 7 9	329 0 9	25,176 4 11	70 8 10	
				Deduct—Amount realized in 1866.			70 8 10		
						Net cost	25,105 12 1		

W. C. PLOWDEN,

The ——— January 1868. *Secy. to the Board of Revenue, N. W. Provinces.*

From W. A. Forbes, Esq., C. B., Collector of Meerut, to Secretary to the Board of Revenue, North-Western Provinces,—No. 102, dated 20th December 1867.

I have the honor to submit the following replies to questions asked in the Cotton Commissioner's No. 1527 of 23rd ultimo, received under cover of your No. 1203 of 10th instant.

I.—Cotton sowing season commences about 15th June, and is completed within a month.

II.—The cotton is in the ground from middle of June to middle of October. The mean temperature of each month is—

Note.—This is the temperature in the shade. The temperature in the sun's rays is not ascertainable.

June	88
July	82·2
August	85·5
September	88·7
October	81·5

III.—The rains commence from about 15th to end of June, and last till from about 15th to end of September.

IV.—Average rain-fall for past five years :—

	Inches.	*Tenths.*	*Decimal.*
1863 ...	25 ...	9 ...	98
1864 ...	16 ...	6 ...	1
1865 ...	21 ...	0 ...	18
1866 ...	26 ...	5 ...	33
1867 ...	26 ...	6 ...	8
Mean average	23 ...	3 ...	12

V.—Cotton is almost invariably sown by itself.

VI.—The average yield is calculated at from 1½ to 2½ maunds of clean cotton per acre. It seldom falls below the first, or rises above the second, on fair lands.

VII.—The cost of cultivation—

	Rs.	A.	P.	
Three ploughings	3	3	3	per acre.
Three waterings	2	0	0	
Seeds	0	3	3	
Average rental	5	0	0	
Weeding	1	12	9	
Picking	1	12	9	
Total ...	14	0	0	per acre.

The rental here means the landlord's rent from the tenant, as, in the greater part of the Bombay Presidency, the Government direct assessment upon the cultivator or proprietary tenant, or whatever he may be styled. The Government revenue assessment, therefore, upon such cotton lands may be said to average Rs. 2-8 per acre, or half the landlord's rental.

VIII.—The indigenous cotton of the Meerut district, and probably the same may be said of the North-Western Provinces generally, grows exceedingly well on two very different kinds of soil—

1*st.*—On our best light loamy soils, which are cultivated by the first class agriculturists, such as Jâts, well manured and equally adapted for sugar-cane or wheat, which are ordinarily grown on same soil as cotton, and in rotation.

2*nd.*—On light low river lands, sandy in nature, with moist subsoil, but not so low on the river side as to render it too wet or marshy.

IX.—The indigenous cotton bears a value in our markets at present of from Rs. 10 to Rs. 14 per maund of clean cotton, and in Calcutta it would be now at from Rs. 14 to Rs. 16 per maund of 80lbs. It is all known in Calcutta as "Bengal" cotton. I never heard it distinguished as of North-Western Provinces growth. I have no means of comparing its broken price with that of Broach, Saw-ginned Dharwar, or Hingunghât.

X.—Besides the Dharwar acclimated seed sent Up-country by Government and reported on by Mr. Watson* lately, I have sown New Orleans and Egyptian; and although I got some fair specimen cotton from both, the quantity was not remunerative.

* As in original.

Since 1865 I have ceased to make experiments, being too busily engaged in other duties, but I convinced myself that, except in highly manured lands, such as gardens, the cultivation of exotic cotton seed would fail with ordinary cultivators, and that, with the rapid fall in the price of cotton which tended to discourage experiments, it would be unwise to urge them to try what I had failed to succeed in.

XI.—Except on the lower river lands, the cotton cultivation is invariably irrigated from wells or canal.

XII.—The indigenous cotton of the North-Western Provinces is an annual.

I am at present in the interior of my district, but on my return to Meerut, I will have much pleasure in sending direct to Mr. Walton† at Dharwar two samples of soils in which cotton thrives best, and also a small sample bale of my own cotton, which I believe I have still by me at home.

† As in original.

Instructions for growing Cotton suitable for the English market. These instructions apply to all kinds of Cotton.

Good cotton, that will certainly repay the cultivator, cannot be grown in the ordinary way, but requires good soil, watering, weeding, manuring, pruning, and care. It is then a very profitable crop. This care is given to the cultivation of poppy, paun, vegetables, and wheat. Unless a cultivator is prepared to give it to cotton also, he had better not attempt to grow it.

1. The ground should receive three ploughings and weedings, the weeds to be burnt, and the ashes spread as manure.

2. It should be sown in ground of a good kind, and within reach of water from a well or jheel.

3. The ground should be dug in a trench one *hâth* wide, and half a *hâth* deep, and the earth from the trench thrown out in either side.

4. The trenches should be 3½ *hâths* apart.

5. The trenches should be filled with water. When the water has soaked in well, the trench should be well dug one foot deep, and bazar black earth well mixed in, or any other rotten manure.

6. The seed should be planted after the early rain, or earlier if the ground can be watered. The seeds should be planted in threes *** each patch of three should be three *hâths* from the next patch. Two seers of cotton will sow three beegahs of land.

7. When the seeds come up, remove two plants, and leave the strongest. They cannot be transplanted unless taken up very young, about one finger or two fingers high.

8. The object is not to have many trees, but to have a few good trees, then they do not injure each other and beat off their pods, but grow strong and produce good cotton.

9. When the trees are 15 inches high, earth up from the earth at the sides of the trench. This should be done often, so in a short time the trees instead of being in a ditch are on a ridge.

10. If there is not much rain, they should have two or three, or even four, waterings; but cease watering when the buds begin to show.

11. All weeds should be constantly pulled up.

12. Butterflies breed worms in the pods during the rains. These butterflies can be caught by women or girls in nets of bamboos and muslin. These worms do much harm.

13. The cotton should be gathered every second day; none should be allowed to fall and get dirty. The object is to get clean cotton. It should be gathered when quite dry.

14. The trees should be cut back if they have grown more than 3 or 3½ *hâths* high.

15. After the rain crop is gathered, cut down all the trees to 1½ *hâths*.

16. Then water again; after the rains are over, give two or three waterings, and a little manure; always keep away weeds.

17. The second crop is the best; it is gathered in January and February.

18. After this is over, cut the plants down again to 1½ *hâths*, and they will produce another rain crop.

19. After this third crop, cut them down again to 1½ *hâths*, and they will produce a fourth crop.

20. Keep the seed of the best crops only,—that is, the rubbee.

21. Cut the plants down altogether after the fourth crop, as they will produce no more.

22. Learn all these directions and follow them exactly, and you will have good cotton, and it will pay better than any common crop. The more labor and care you give, the better it will repay you. As much as you depart from these directions, by so much will your crop be inferior and disappointing.

G. RICKETTS.

From R. Simson, Esqr., Secretary to the Government of the North-Western Provinces, to Secretary to the Government of India, Home Dept.,—No. 258, dated 28th February 1868.

From Secretary, Board of Revenue, North-Western Provinces, No. 95, dated 9th instant, with enclosures.

In continuation of my letter No. 176, dated 13th instant, I am directed to forward, for the information of His Excellency the Viceroy and Governor General in Council, the accompanying copies of papers noted in the margin, on the subject of the experiments made with exotic cotton seed in the North-Western Provinces.

From W. C. Plowden, Esq., Secretary to the Board of Revenue, to the Secretary to the Government of the North-Western Provinces,—No. 95, 8th February 1868.

In continuation of my letter No. 53, dated 23rd ultimo, I am directed by the Board of Revenue to submit, for the information of the Hon'ble the Lieutenant Governor, the accompanying letters received from the Collectors of Bijnour, Cawnpore, and Allahabad, reporting on the results of the experiments made with exotic cotton seeds.

From G. Palmer, Esq., Collector of Bijnour, to the Secretary to the Board of Revenue, North-Western Provinces,—No. 29, dated 11th January 1868.

I have the honor to acknowledge receipt of your No. 968, dated 9th October, with its enclosure.

2. I am sorry to say that the result of the experiments made with exotic cotton seed in this district is *nil*, so far as its distribution to the zemindars is concerned.

3. The seed was distributed freely, and consisted, in the first instance, of some Egyptian seed which I procured in 1863, direct from Messrs. Mosely and Hurst, and afterwards of New Orleans seed supplied to me from your Office. The chief zemindars in all parts of the district received and tried it, but owing probably to their inattention to the directions which were circulated with the New Orleans seed, their experiments invariably failed.

4. Similar seed which was sown by me in my own garden, by Dr. Raddock in the Jail garden, and by the Tehsildar of Dhampore under his own immediate supervision, germinated well and yielded good crops of cotton, far superior to the ordinary country kind.

5. The expenditure incurred in this district by Government, in making these experiments, amounted to Rs. 10-8-0 for the years 1864, 1865, and 1866.

From W. S. Halsey, Esq., Collector of Cawnpore, to the Secretary to the Board of Revenue, North-Western Provinces,—No. 11, dated 7th January 1868.

I have the honor to forward the report called for under docket No. 968, dated 9th October last.

2. The marginal statement shows that every year the seed arrived from the Board too late for cultivation, therefore it was kept round till the following year in the Tehsilees, and the seed probably got damped or heated, and consequently the excuse urged by the zemindars that the seed did not germinate, has probably got a great deal of truth in it.

Year.	Quantity of seed received.		When received.	Value at market rate.		
	Mds.	Srs.		Rs.	A.	P.
1864 ...	9	0	13th August 1864 ...	108	13	0
1866 ...	15	32	19th June 1866 ...	19	12	0
1867 ...	17	35	18th July 1867 ...	19	5	0

3. But in reality they have none of them taken to it, and though, as they consider in compliance with Government orders, they took the seed, very few ever cultivated any; some few went the length of putting the seed in the ground, but after that they left it to its fate, and having no confidence in it, were not disappointed when, for want of care, it came to nothing.

4. In 1866 I determined to give it a trial in the Cawnpore Agri-Horticultural Society's Garden, and accordingly, in the beginning of June 1866, I got my seed into the ground in time to have the plants well above ground before the regular rains set in, and the following October and November I got about 13 maunds off about 4 beegahs of land; the following May I got about 3 maunds. In November 1867, when I ought to have got my biggest crop, I got absolutely nothing, the whole crop being destroyed by blight. I expect, however, to get another crop of these same plants yet.

5. Samples of this cotton sent to Messrs. Moran and Co., Messrs. Graham and Co., and the Goosery Mills in Calcutta, produced the most satisfactory reports; the cotton in all cases being classed at least 50 per cent. higher than fine Bengal cotton. I also received several letters from Firms in Calcutta, asking where and in what countries this cotton could be got.

6. In the spring of 1867 I sent packets of this seed into all the Pergunnahs with carefully drawn out instructions in Hindee as to the cultivation. As a rule, this seed was distributed to good and enterprising men, and I looked forward to a good out-turn; but the blight not only destroyed their plants, but has, I fear, sadly disheartened them.

7. Moreover, those few who have been able to do a little picking, find that they cannot get the proper price for so small a quantity, and though they have gone to much greater expense and trouble in its cultivation, nobody will offer them more than a seer difference in price. It is not worth the while of the European merchants or Mill-owners to take such a small quantity, and in the Native merchants' eyes it is only valuable for mixing.

8. There is yet another difficulty, and I fear one that for many years will be unsurmountable. From the habitual adulteration which has gone on for so many years in Bengal cotton, the Liverpool merchants cannot be persuaded to acknowledge any new varieties on their merits, but persist in classifying them all as different qualities of Bengal cotton, and consequently there is no margin for speculators to make advances on the crop.

9. Before this acclimatized seed can be thoroughly introduced, a race of planters will be required to cultivate it, and stand the risks. I fancy there would be no difficulty in growing it under advances, but at any rate something of the kind is necessary.

10. Failing this, I should strongly recommend that at each Tehsilee three or four beegahs of land should be cultivated with this cotton, under the personal superintendence of the Tehsildar and the Collector, at the risk of Government. In most cases the sale of the cotton ought to amply pay for the experiment. The plan would be doubly beneficial; in the first place the people would see how it

is cultivated; and in the second case the cultivators would much more readily take and cultivate the seeds which they have themselves seen reach maturity. In five years, in this way, it is my impression that you would see the old country cotton being gradually supplanted by a better class of cotton; for the Natives, though cautious in making the first step, very soon find out where their interests lie, witness the cultivation of opium, sugar, and indigo.

11. If the Government approves of this plan, it is necessary I should have sanction before May to make the necessary arrangements; it is a *sine qua non* that the seed be sown by the 1st of June, or the picking will go into the frosts of December, and a portion of the crop be lost.

From G. H. M. Ricketts, Esq., C. S., Collector of Allahabad, to the Secretary to the Board of Revenue, North-Western Provinces,—No. 32B, dated 25th January 1868.

I have the honor to reply to your letter No. 968, dated 9th October 1867, forwarding the orders of Government for a report on the subject of cotton cultivation from imported seed, &c.

2. The first quantity of the Bombay cotton seed was received here in August 1861; this was two months too late for that season's sowing, for in these provinces it is essential that the seed should be sown as soon as possible after the first fall of rain, or the third week in June. If irrigation is available, it is most advantageous to sow it even a month earlier. The quantity of seed was 10 maunds, which was distributed to four Tehsils, in three of which experimental gardens of exotic cotton had been grown in the previous season, and the fourth, Khyragurh, is the best cotton-growing portion of this district.

3. The whole quantity was distributed, but I cannot now find any reliable particulars of the result of this experiment. I have no doubt in my own mind, from my own observations and knowledge of cotton cultivation, that the results must have been disappointing; for, as I have above said, the season for sowing had passed before the seed was issued.

4. In February 1866, 83 maunds of seed were received and distributed immediately throughout the district. I had by that time completed a series of experiments in the cultivation, which I had personally watched for two years, and a set of instructions regarding the whole process of cultivation and gathering the crop were issued and distributed with the seed.

5. In the end of July reports were called for regarding the success of the sowings. These reports are all of the same tenor, the people were averse to the labor required in cultivating the new seed, and only a small portion of it was taken experimentally. The final reports all agree in stating that, of what was sown, the out-turn was not satisfactory, the seed did not generally germinate, and the produce was below the quantity obtained from similar quantities of country seed.

6. Altogether it is certain the experiment has been costly and unsuccessful. The first consignment of seed arrived at the wrong time. The second was damaged by the accidents of a long journey; and the quantity which germinated was so small in proportion to the quantity sown that the result was most discouraging.

7. This is not a good cotton-growing district; in but one part, south of the Jumna, is much of it grown. There is no new land to take in, the whole of the culturable portion of the district is under cultivation, the assessment is easy, prices are good, there is no pressure to elicit exertion, and the prices of all common produce are so good and so certain that there is not much temptation to a new enterprize. Above all is the disinclination to the extra labor required, without which exotic cotton cannot here be cultivated.

8. I have recommended its growth to one or two English planters. They say they are quite aware of the great results possible from good cultivation, that in their experience it has often been tried, but the financial result is unsatisfactory, as all the poorer classes pick and steal the cotton, making a regular harvest off the planter's fields. Its nature admits of its being made away with as soon as picked, the smallest children are able to steal it, and but little escapes for the planter; with cotton grown by Natives it is different, by custom they spare each other's lands, but all consider the interloper's crop is fair game for all who can take it. Excepting under exceptional circumstances, this appears to me to be an insuperable objection to the growth of cotton under direct English enterprize.

9. Personally, I am convinced it can be well cultivated almost anywhere under the system which was pursued in an experimental garden in this station. Rules for its culture were drawn out by a most intelligent Scotch cultivator, who had grown it in Lucknow before he came here. Under these rules, it was also grown in Cawnpore. Samples of cotton thus produced have taken almost every prize in the Agricultural Shows at Lucknow, at Agra, and at this place. I have given samples of the three kinds grown here (New Orleans, Egyptian, and Brazil from seed grown in Lucknow) to an English gentleman well acquainted with the cotton trade. He informs me he had never in his life seen any as good, that he did not believe such cotton could be grown, and he took all I could spare home to England.

10. Some was also sent to the Manchester Chamber of Commerce through Mr. Bayley, but I have never heard what opinion was passed upon it.

11. These rules for its cultivation were submitted to the Revenue Board and generally circulated. I do not know whether they have borne fruit elsewhere. After all the cultivation they enjoin does not require more time or labor than is within the reach of any good cultivator, or than is actually given to most irrigated crops.

12. I think the plan of importing seed in quantities from the Bombay Presidency for general distribution is a needlessly expensive one. It could be raised in any quantities for distribution in selected spots in selected districts, but the cultivation should be supervised. I believe nothing will result unless the cultivation is under some system, a general distribution of seed alone will never answer. I have written this reply to your letter, having also before me the report on this subject from Mr. W. Walton, published in the Supplement to *Gazette of India* of December 21st.

13. With reference to paragraph 17 of this report, the rules for cotton cultivation which I recommend are already with the Board of Revenue.

14. Paragraph 46 of this report alludes to an experiment conducted in Dharwar itself, where nine kinds of cotton were grown in a field of 12 acres.

15. The inevitable result of this contact of many kinds must be hybridization of the different sorts. The peculiarities of each kind must suffer, probably they would be lost beyond all recognition, and the whole assimilated if the experiment was renewed in the same way.

P. S.—If the cultivation has been increased or improved, owing to the instructions I drew out, and which were circulated through the Revenue Board, I think Mr. Morrison, the gardener who furnished the matter on which these instructions were framed, is deserving of a pecuniary reward from Government. The excellent cotton grown in Lucknow, under Dr. Cannon's superintendence, was also grown by this Mr. Morrison.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

SETTLEMENT OF THE KING OF OUDH'S DEBTS.

From Lieutenant Colonel C. HERBERT, Agent to the Governor General, with the King of Oudh, to the Foreign Secretary, India, Calcutta,—No. 120, dated the 19th November 1867.

I have the honor to forward herewith, for submission to His Excellency the Viceroy in Council, the copies of a purcha pyam from the King, and its enclosures, with translations annexed, showing the adjustment of eight claims against His Majesty, amounting to Rs. 28,62,418-10-6, for a sum of Rs. 73,271-10, six of the eight claimants having withdrawn their claims and granted acquittances.

2. The two others have compromised their claims for the sums of Rs. 26,853 and Rs. 46,418-10 respectively, to be paid by instalments, as shown.

3. I trust this Report will be considered satisfactory. There can, I think, be no doubt that those who have withdrawn their claims have been conscious that their accounts, if existing, would not bear scrutiny, and probably that they had received considerably more than their due.

4. This is in accordance with the opinion I have all along expressed as to the nature of these claims.

5. I am now engaged in the examination of one of the three remaining accounts.

6. The persons claiming on these accounts appear resolved to press their claims, and consequently, every item may have to be carefully scrutinized, and it will probably prove a long business; but I will report immediately it may be concluded.

From J. T. WHEELER, Esq., Assistant Secretary to the Government of India, Foreign Department, to the Agent to the Governor General, with the King of Oudh,—No. 1169, dated Fort William, the 30th November 1867.

I have the honor to acknowledge the receipt of your letter No. 120, dated 19th instant, and its enclosures, reporting the investigation of eight of the claims against the King of Oudh, aggregating Rs. 28,62,418-10-6, which has been followed by the withdrawal of some of the claims and the settlement of others for a sum of Rs. 73,271-10, payable by instalments.

2. In reply, I am directed to express the satisfaction of the Governor General in Council at the settlement which has been made.

From Lieutenant Colonel C. HERBERT, Agent Governor General, with the King of Oudh, to Secretary to Government of India, Foreign Department,—No. 10, dated 13th February 1868.

With reference to my letter No. 120, dated 19th November 1867, with its enclosures, (being copies of a purcha pyam from the King of Oudh to my address, and of acquittances and statements relating to the settlement of the eight claims against His Majesty therein reported), I have now the honor to report the completion of the adjustment of the whole of the reported debts of His Majesty (with the exception of the claim of the heirs of Moonshee Sufder Ali pending in the Civil Court of the 24-Pergunnahs), and to enclose, for submission to the Viceroy in Council, a letter to His Excellency's address from the King and its enclosures (with translations), with a Tabular Statement in English and Persian.

Acquittances and Proceedings.

2. Immediately after receiving the letter from His Excellency, dated 9th August last, His Majesty appointed Moonshee Ameer Ali, whom I had previously recommended to His Majesty as his legal adviser for the conduct of his defence in the suit instituted by the heirs of the late Moonshee Sufdur Ali, to examine and adjust all outstanding accounts, and to introduce a proper system in the future management of his income.

3. On the 6th November, on my calling on the King, His Majesty told me (as I already knew) that Moonshee Ameer Ali had succeeded in effecting compromises of seven claims, five of which had been withdrawn, but stated that the remaining creditors were more difficult to deal with, and begged my assistance in arranging their claims.

4. Acting on the sanction implied in Foreign Office letter No. 949, dated 19th September 1867, I at once expressed my readiness to comply with His Majesty's request, and arranged to commence work on the following Monday.

5. On the Saturday preceding this day Moonshee Ameer Ali informed me that Zoolfikar-ood-dowlah had withdrawn his claim for Rs. 19,73,412,-12-6, and the adjustment of the above-mentioned claims, including this last, was reported in my letter above referred to.

6. From the 11th November I have been constantly engaged with Moonshee Ameer Ali in this business.

7. The accounts were simply diaries, without any system and unsupported by vouchers.

8. It was necessary to sift them, so far as possible, and then arrange compromises, for they had been running so long, and were of such a nature, that a rigid investigation was impossible; and both His Majesty and the creditors have expressed their entire satisfaction with the terms arranged.

9. The creditors have reason to be well pleased, for had a thorough scrutiny been practicable, the result must have been less satisfactory for them: the rates of charges for work done and for articles supplied have been found to be exorbitant, and the whole business, a most iniquitous system, to which His Majesty's necessary ignorance of the world and unfortunate aversion to advice or to any thing like interference, rendered him an easy victim. This I have constantly reported to the Government both in my diaries and letters during the past nine years.

10. I personally questioned each individual as to his acceptance of the terms arranged, and each assured me that he was perfectly content that he had received large sums from His Majesty; and that he had been in no way unduly influenced in signing his acquittance or undertaking.

11. It will be seen from the accompanying Tabular Statement, which shows the amounts ascertained to have been paid on account and the interest charged, that the claims submitted aggregated Rs. 54,49,119-6-9, and that they are compromised for an aggregate of Rs. 7,03,790-14-3, to be paid by instalments bearing no interest, leaving Rs. 47,40,328-8-6 as the amount disallowed, or a saving of nearly half a million sterling.

12. While this business was proceeding one Mushullah Khan appealed to the High Court for the recovery from the King of a sum of Rs. 1,56,636-9-9 said to have been incurred through Zoolfikar-ood-dowlah, acting as His Majesty's Agent; but this appeal was dismissed on the 11th ultimo, and Ameer Ali has added it to the amount of adjusted claims, making the total Rs. 56,05,756-0-6 as mentioned in His Majesty's letter to the Viceroy and of amounts disallowed, Rs. 48,96,965-2-3.

13. Moonshee Ameer Ali has exerted himself admirably in this business, exhibiting great shrewdness and untiring industry, and deserves the greatest credit, and I venture to hope that His Excellency in Council may be pleased to make me the channel of communication to him of the high approval of the Government of which I cannot doubt.

14. Though I did not appear in the adjustment of the first eight claims, my support and advice were constantly sought and at all times given heartily, and I believe had great weight in bringing about the success of the work.

15. In the four later and troublesome transactions I have taken an active part, and I venture to hope that His Excellency in Council will be satisfied with my exertions and with the result obtained.

16. As reported in my diary of the 5th instant on that day, the Judge of the 24-Pergunnahs, delivered judgment on three issues tried in the suit of the heirs of the late Moonshee Sufder Ali, and pronounced the signatures of His Majesty on the papers produced in Court as in no way acknowledging the amounts claimed in the accounts, that these accounts had never been distinctly rendered, and therefore could not have been examined and admitted; and that therefore they be examined under the orders of the Court. Thus stands this matter at present.

17. As regards the future management of His Majesty's income, I have urged the King to make judicious arrangements.

18. I am as yet without any definite information as to the measures His Majesty will adopt, but I shall of course endeavour to keep the matter before His Majesty's attention.

From Sir RICHARD TEMPLE, K. C. S. I., Secretary to the Government of India, Foreign Department, to the Agent to the Governor General, with the King of Oudh,—No. 242, dated 10th March 1868.

I have received and laid before the Governor General in Council your letter No. 10, dated 13th ultimo, together with its enclosures, reporting the completion of the settlement of the King of Oudh's debts.

2. In reply I am directed to express the satisfaction of His Excellency in Council with the result of the settlement, which is very creditable to yourself and Moonshee Ameer Ali, who was associated with you on the part of the King, and to whom you are authorized to communicate the opinion of Government.

3. I am to add the expression of the hope of the Government of India, that now that these immediate difficulties have been overcome, the King will earnestly set himself so to manage his affairs that no similar complication shall again arise. You should carefully impress this on His Majesty.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1868-69.

Abstract of the estimated State charges for, and expenditure and revenue of, Guaranteed Railways for the year from 1st April 1868 to 31st March 1869.

PART.	ITEMS.	ESTIMATE, 1868-69.	ESTIMATE, 1867-68.
	STATE EXPENDITURE.	Rs.	Rs.
	Ordinary Charges.		
I.	Establishment	3,59,300	3,29,000
I.	Purchase of land	18,54,600	7,91,000
	TOTAL ...	22,13,900	11,20,000
II.	Loss by railway exchange	12,27,000	19,68,000
	TOTAL ORDINARY CHARGES ...	34,40,900	30,88,000
	Extraordinary Charges.		
1.	Outlay on land debitable to Bombay Special Fund	7,00,000	17,00,000
	TOTAL STATE EXPENDITURE ...	41,40,900	47,88,000
	EXPENDITURE FROM GUARANTEED CAPITAL.		
III.	Net expenditure	4,61,30,000	5,24,72,000
	TOTAL ...	4,61,30,000	5,24,72,000
	REVENUE.		
IV.	Gross earnings	6,35,54,000	5,86,70,840
IV.	Working expenses	3,45,32,000	2,98,16,340
	NET REVENUE ...	2,90,22,000	2,88,54,500

CALCUTTA: *15th February*, 1868.

J. J. McLEOD INNES, *Major, R. E.*,
Offg. Accountant General.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1868-69.—PART I.

Abstract of the estimated State expenditure on control of, and purchase of land for, Guaranteed Railways for the year from 1st April 1868 to 31st March 1869.

	Sanctioned Estimate, 1868-69.			Sanctioned Estimate, 1867-68.		
	Control.	Land.	Total.	Control.	Land.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	60,800	48,600	1,09,400	57,000	1,38,000	1,95,000
Bombay — Ordinary charges	1,32,500	2,50,000	3,82,500	1,27,000	2,00,000	3,27,000
Bombay — Special fund ...	...	7,00,000	7,00,000	...	17,00,000	17,00,000
Bengal	91,000	12,70,000	13,61,000	97,000	3,40,000	4,37,000
N. W. Provinces	...	1,32,500	1,32,500	...	35,000	35,000
Punjab	47,000	9,000	56,000	48,000	78,000	1,26,000
Central Provinces	..	1,00,000	1,00,000	...	...	...
Oudh	28,000	44,500	72,500	...	...	A
Total — Ordinary grant ...	3,59,300	18,54,600	22,13,900	3,29,000	7,91,000	11,20,000
Total — Special Fund ...	...	7,00,000	7,00,000	...	17,00,000	17,00,000
Total	3,59,300	25,54,600	29,13,900	3,29,000	24,91,000	28,20,000

A.—Provision to the extent of Rs. 45,000 for the subsidy to this Railway was provided for during 1867-68, but as this was met from the ordinary grant for Public Works, the item is omitted from this estimate.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1868-69.—PART II.

Detail of the estimate of State expenditure for loss by exchange arising out of transactions from Guaranteed Railways in India during the year from 1st April 1867 to 31st March 1868.

	A.	B.	C.	D.	E.	F.
	Net advances on account of Capital Funds, 1868-69.	$\frac{A}{14}$ Loss by exchange on Capital advances.	Net Revenue in 1868-69.	$\frac{C}{12}$ Gain by exchange on net Revenue.	B—D Net loss by exchange.	D—B Net gain by exchange.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railways under the Government of Madras	52,25,000	4,35,416⅔	35,64,000	2,97,000	1,38,416⅔	
Ditto ditto of Bombay ...	1,53,40,000	12,78,333⅓	93,10,000	7,75,833⅓	5,02,500	
Ditto ditto of Bengal ...	1,26,75,000	10,56,250	1,53,63,000	12,80,250	...	2,24,000
Ditto ditto of Punjab ...	1,03,90,000	8,65,833⅓	6,60,000	55,000	8,10,833⅓	
Total ...	4,36,30,000	36,35,833⅓	2,88,97,000	24,08,083⅓	14,51,750	2,24,000
Deduct gain by exchange ...	...	24,08,083⅓	...	...	2,24,000	
Net loss by exchange (in even numbers) ...	.....	12,27,000	...	...	12,27,000	

Note.—Railways in Oudh not included in this Statement, as the rate of exchange in this case is calculated at the rate of 2*s.* the Rupee.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1868-69.—PART III.

Detail of the estimate of expenditure out of Capital of Guaranteed Railways during the year from 1st April 1868 to 31st March 1869.

	1868-69.		1867-68.	
	Amount.	Total.	Amount.	Total.
	Rs.	Rs.	Rs.	Rs.
Madras.				
Madras Railway ... North-West Line ...	36,50,000			
Madras Railway ... South-West Line ...	8,50,000		40,75,000	
Great Southern of India Railway ...	7,25,000		4,84,000	
		52,25,000		45,59,000
Bombay.				
Great Indian Peninsula Railway ...	1,29,00,000		1,40,00,000	
Bombay, Baroda, and Central India Railway	20,00,000		30,00,000	
Sindh Railway	3,40,000		5,00,000	
Indus Flotilla	1,00,000		1,00,000	
Indus Valley Survey	...		1,00,000	
		1,53,40,000		1,77,00,000
Bengal.				
East Indian Railway. Main Line	85,00,000		1,28,50,000	
East Indian Railway. Jubbulpoor Extension	21,50,000		25,00,000	
Eastern Bengal Railway	18,00,000		27,00,000	
Calcutta and South-Eastern Railway ...	2,25,000		3,15,000	
		1,26,75,000		1,83,65,000
Punjab.				
Punjab Railway	8,90,000		18,48,000	
Delhi Railway	95,00,000		1,00,00,000	
		1,03,90,000		1,18,48,000
Oudh.				
Oudh and Rohilkund Railway	25,00,000			
		25,00,000		
Grand Total ...	...	4,61,30,000	...	5,24,72,000

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1868-69.—PART IV.

Detail of the estimated Revenue from Guaranteed Railways during the year from 1st April 1868 to 31st March 1869.

	1868-69.			1867-68.		
	Gross Earnings.	Working Expenses.	Net Revenue.	Gross Earnings.	Working Expenses.	Net Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras.						
Madras Railway { N.-W. Line	13,00,000	4,55,000	8,45,000	8,00,000	3,20,000	4,80,000
Madras Railway { S.-W. Line	42,50,000	20,25,000	22,25,000	44,00,000	22,00,000	22,00,000
Great Southern of India Railway	9,50,000	4,56,000	4,94,000	9,50,000	4,75,000	4,75,000
Total ...	65,00,000	29,36,000	35,64,000	61,50,000	29,95,000	31,55,000
Bombay.						
Great Indian Peninsula Railway	1,75,00,000	1,05,00,000	70,00,000	1,70,00,000	85,00,000	85,00,000
Bombay, Baroda, and Central India Railway	55,00,000	35,00,000	20,00,000	52,00,000	31,00,000	21,00,000
Sindh Railway	14,00,000	11,90,000	2,10,000	12,00,000	9,00,000	3,00,000
Indus Flotilla	10,00,000	9,000,000	1,00,000	8,00,000	7,00,000	1,00,000
Total ...	2,54,00,000	1,60,90,000	93,10,000	2,42,00,000	1,32,00,000	1,10,00,000
Bengal.						
E. I. Railway { Main Line ...	2,71,00,000	1,27,37,000	1,43,63,000	2,42,48,000	1,13,96,000	1,28,52,000
E. I. Railway { Jubbulpoor Extension...	4,50,000	4,50,000	...	5,72,000	4,29,000	1,43,000
Eastern Bengal Railway ...	20,00,000	10,00,000	10,00,000	16,50,000	7,10,000	9,40,000
Calcutta and South-Eastern Railway	1,25,000	1,25,000	...	1,35,000	1,20,000	15,000
Total ...	2,96,75,000	1,43,12,000	1,53,63,000	2,66,05,000	1,26,55,000	1,39,50,000
Punjab.						
Punjab Railway	11,50,000	7,50,000	4,00,000	14,00,000	8,40,000	5,60,000
Delhi and Umritsur Railway	5,79,000	3,19,000	2,60,000	3,15,840	1,26,340	1,89,500
Total ...	17,29,000	10,69,000	6,60,000	17,15,840	9,66,340	7,49,500
Oudh.						
Oudh and Rohilkund Railway	2,50,000	1,25,000	1,25,000	...	...	...
Grand Total ...	6,35,54,000	3,45,32,000	2,90,22,000	5,86,70,840	2,98,16,340	2,88,54,500

Report by MAJOR J. J. MCLEOD INNES, V. C., R. E., *Officiating Accountant General, Public Works Department, on the General Budget-Estimate of the Railway Department for the year* 1868-69.

I submit herewith the general Budget-Estimate of the Railway Department for the year 1868-69, based on the orders of the Government of India on the different Provincial estimates.

2. This general estimate may most conveniently be reviewed under the heads into which it is divided, *viz.*:—

I.—State expenditure.

II.—Expenditure from construction funds.

III.—Estimate of traffic receipts.

3. The expenditure from State Funds comprises charges—1st, on account of establishment for supervising the operations of the several Companies; 2nd, for providing the necessary land; and 3rd, for loss by Railway exchange. The following table shows the estimated outlay on these accounts during 1868-69 as compared with the Budget and Regular-Estimate of the current year, and the charges for the three previous years :—

	ESTABLISHMENT AND LAND.					LOSS BY RAILWAY EXCHANGE.	GRAND TOTAL.
	ESTABLISHMENT.	PURCHASE OF LAND.			TOTAL ESTABLISHMENT AND LAND.		
		Ordinary charges.	Bombay Special fund charges.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay, 1864-65	3,07,050	33,99,600	...	33,99,600	37,06,650	14,60,480	51,67,130
„ 1865-66	3,78,130	18,44,160	...	18,44,160	22,22,290	5,05,060	27,27,350
„ 1866-67 (11 months) ...	3,45,110	20,73,250	6,000	20,88,440	24,33,550	12,66,750	37,00,300
Budget-Estimate, 1867-68 ...	3,29,000	7,91,000	17,00,000	24,91,000	28,20,000	19,68,000	47,88,000
Regular-Estimate, 1867-68 ...	3,38,500	15,84,000	12,00,000	27,84,000	31,22,500	17,92,000	49,14,500
Budget-Estimate, 1868-69 ...	3,59,300	18,54,600	7,00,000	25,54,600	29,13,900	12,27,000	41,40,900

4. It will be observed that the charges on account of Establishment have increased from Rs. 3,07,050 in 1864-65 to Rs. 3,59,300 in 1868-69. The increase in these charges is chiefly due; to the appointment of a Consulting Engineer for Railways in Oudh; to an increase in the number of Deputy Consulting Engineers in Bombay; and to the extra establishment rendered necessary by the new system of Railway appropriation audit. It should, however, be added that the increase in the total charges would have been much greater than it really is but for the saving occasioned by the abolition of the Office of Consulting Engineer for Railways in the North-Western Provinces.

5. The estimate of charges for purchase of land during 1868-69 amounts, it will be seen, to Rs. 25,54,600 against a Regular-Estimate for 1867-68 of Rs. 27,84,000, and an average actual outlay during the three preceding years of about Rs. 25 lakhs. The chief items of the estimate of the ensuing year are the two following: one of Rs. 10,00,000 for the purchase of the coal-fields at Kurhurballee, which are intended to be worked by the East Indian Railway Company, or by a distinct Company, as may be decided upon hereafter; and second, an item of Rs. 7,00,000 for reclaiming land for the main line and terminus of the Bombay, Baroda, and Central India Railway at Back-Bay and Colaba, the estimated cost of which amounts to Rs. 19,00,000, and of which it is computed that Rs. 12,00,000 will have been expended during the current year.

6. The estimate of loss by Railway exchange, amounting to Rs. 12,27,000 is Rs. 5,65,000 less than the Regular-Estimate of the current year. This decrease of charge is due to a diminution in the probable advances likely to be made on Construction account, and to an increase in traffic receipts as compared with 1867-68. The item does not seem to call for special comment.

7. Turning now to the estimate of expenditure from Construction funds, it will be seen that the advances during 1868-69 are expected to amount to ... ... Rs. 4,61,30,000

The Regular-Estimate for the current year amounts to 4,70,53,000

So that there is likely to be a decrease of expenditure in 1868-69 to the amount of 9,23,000

8. The annexed statement shews the probable outlay on the principal works likely to be executed in the ensuing year.

* * * * * * *

10. Referring next to the estimate of traffic earnings, the following is an abstract of the probable receipts from this source during 1868-69 as compared with the Budget and Regular Estimates of 1867-68 :—

	GROSS EARNINGS.	WORKING EXPENSES.	NET REVENUE.
	Rs	Rs.	Rs.
Budget-Estimate, 1867-68	5,86,70,840	2,98,16,340	2,88,54,500
Regular-Estimate, 1867-68	5,57,23,250	3,07,65,550	2,49,57,700
Budget-Estimate, 1868-69	6,35,54,000	3,45,32,000	2,90,22,000

11. It will be observed that the Budget-Estimate of 1868-69 shews an improvement of Rs. 78,30,750* over the Regular-Estimate of the current year. This increase is due to three causes, *viz.*,—1st, that

		Rs.
*. 1868-69	...	6,35,54,000
1867-68	...	5,57,23,250
		78,30,750

the break on the Bhore Ghât Incline will be remedied during 1868-69; 2nd, that the cotton traffic on the East Indian Railway is expected to recover itself; and 3rd, that there will be an increase in the number of miles open for traffic during 1868-69 as compared with that of 1867-68.

12. With reference to this latter point, the following statement of the probable state of the various lines during the ensuing year may be of interest:—

	*Sanctioned length at present.	No. of miles expected to be open for traffic on 1st April 1868.	Remarks as to whether any additions are expected to be made during 1868-69.
	Miles.	Miles.	
Madras Railway { S.-W. Line	492	492	Open throughout.
Madras Railway { N.-W. „	333	153	It is expected that 58 miles more will be open for traffic during 1868-69.
Great Southern of India Railway	166	166	Open throughout.
Great Indian Peninsula Railway	1,266¾	852	It is anticipated that a further portion of the North-East Extension will be open for traffic during 1868-69, but the Local Authorities have not stated the extent to which such opening may be expected.
Bombay, Baroda, and Central India Railway	312½	306	Additional 2½ miles expected to be open during 1868-69.
Sindh Railway	109	109	Open throughout.
East Indian Railway ...	1,276¼	1,131	No addition expected to be made during course of year.
Ditto, Jubbulpoor Extension	225	225	Open throughout.
Eastern Bengal Railway ...	159	110	It seems probable that the Goalundo Extension will be open at the end of the year.
Calcutta and South-Eastern Railway	29	29	Open throughout.
Punjab Railway ...	253	253	Ditto.
Delhi „ ...	320	54	It seems probable that the line from Meerut to Umballa will be open by the middle of the year.
Indian Branch „ ...	700	42	No additions expected to be opened in 1868-69.
Total ...	5,641½	3,922	

* Taken from para. 7 of Mr. Juland Danvers's report on Railways for 1866-67.

12. The working expenses during 1868-69 are expected to be about 54·3 per cent. of the gross earnings; the proportion in the various Provinces being as follows:—

Madras	45·17
Bombay	63·35
Bengal	48·2
Punjab	61·8
Oudh	50

	Rs.
The Regular-Estimate for 1867-68 for these charges amounted to	3,07,65,550
The Budget-Estimate for next year amounts to ...	3,45,32,000
So that there is an increase of charge to the extent of	37,66,450
Which to a great extent is the necessary consequence of the increase in the gross earnings which, as shown in para. 11, amount to ...	78,30,750
Leaving a net increase of	40,64,300

as compared with the current year.

14. To complete the Budget-Estimate of the ensuing year, the following statement of the probable transactions of the Madras Irrigation and Canal Company is given:—

		Budget-Estimate, 1868-69.	Regular-Estimate, 1867-68.	Budget-Estimate, 1867-68.
		Rs.	Rs.	Rs.
Expenditure from Construction funds		16,60,000	1,75,000	15,40,000
Revenue Account	Gross earnings	12,000	9,000	75,000
	Working expenses	5,000	....	50,000
	Net Revenue	7,000	9,000	25,000

15. It may be noted here that the charges likely to be incurred by the State on this account, amounting to Rs. 62,000, will be provided for from the ordinary grant for Public Works.

ANNEXURE TO NOTE BY ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT, ON RAILWAY BUDGET-ESTIMATE FOR 1868-69.

Statement of the items comprising the estimate of expenditure from Construction funds on Guaranteed Railways during 1868-69.

	Amount.	Total.	Grand Total.
Madras Railway, North-West Line.	Rs.	Rs.	Rs.
Completion of the North-West Line to Gooty, and the prosecution of the works beyond this point towards the Raichore Junction, including the iron-girder bridge over the Toongabudra River, petty works on open line, and maintenance charges ...	36,50,000	36,50,000	36,50,000
Madras Railway, South-West Line.			
Bridge over the Kuddulhoondy, Railway sidings (Rs. 1,00,000), extension of engine-erecting and boiler-shop (Rs. 75,000), as also new smiths' shops (Rs. 53,000), stationary engine-house (Rs. 15,500), store-yards (Rs. 24,000), and other improvements to existing works at Perambore, goods-shed at Jaularapett (Rs. 14,000), and Bangalore (Rs. 1,00,000), and carriage lifting-shed at the latter place (Rs. 26,000)	8,50,000	8,50,000	8,50,000
Great Southern of India Railway.			
Maintenance of Errode Extension, construction of additional rolling-stock, and finishing stations and buildings	7,25,000	7,25,000	7,25,000
Great Indian Peninsula Railway.			
Constructing South-East Line	33,00,000		
Goods terminus at Warree Bunder ...	1,00,000		
Locomotive construction	3,80,000		
		37,80,000	
Extensive additions to Bhosawul Station ...	4,00,000		
Water-supply, Concan Division ... Rs. 2,00,000			
South-East Line... 1,00,000			
North-East „ ... 50,000			
Nagpoor Branch... 1,00,000			
	4,50,000		
New stations, completion of existing ones, and additions to various stations on the line	11,20,000		
Re-construction and renewal of bridges, South-East Line (Rs. 81,000), and Nagpoor Branch (Rs. 3,00,000)	3,81,000		
Additions to bridges, North-East Line ...	30,000		
Extra sidings and additions to existing sidings, Nagpoor Branch	1,00,000		
Raising line and providing extra water-way between Persiah Point and Cullian ..	3,50,000		
Terminus at Bombay	2,00,000		
Quadrupling the line between Bombay and Dadur Junction	2,50,000		
Carried over ...	32,81,000	37,80,000	52,25,000

चिठीकालम्बर नाम्बिख			जानकीत्ता रिख		जीलसेमीसा	पिपाहीकानाम	पट्टमीआरेजीमेन्ट	जानामनतरपैसा			कैचकीगया गेमा			देपैसा		
								७५४३	७	८	८४०	११	२	८३००	११	
ल०	९हिसि	सन	१३दिस	सन	लफ्टनेंऐ चमाऊन उईग ज्ना											
१०१	म्बर	१८६७	म्बर	१८६७	किल्ल ४० ऐजीनिक्नेटीवरे											
					नपेनसी	बैजनाथसिंह	सि० ल० ९४१ कौ० ५	१	११	५				१	११	५
						रहीमबख्श	सि० ल० ४०५ कौ० ८	२३	११	१०				२३	११	१०
११दी	सन	१८६७	सन		लफ्टेनकानर रोम साडसकमा											
सम्बर	६७	म्बर	६७		डि ३ मीएरेजिमेन्ट	बदुमनपुत	सि० ल० ५६३ कौ० ८	५२		२				५२		
						चिंतामनीमीर	सि० ल० ७६२ कौ० ७	४६	७	४				४६	७	४
						रामदिश्वाया	सि० ल० ६७६ कौ० ६	५५	५	६				५०	५	६
						विन्धाशिलपुत	सि० ल० १७१ कौ० ५	६०	११	८				६०	११	८
						सुरसाही	सि० ल ५२३ कौ० २	५३	११	३				५३	११	३
						जेठलठपैसा		७८४१	१५	१३	८४०	११	२	७०१	१५	

कोडिउर्दलिश्रमपेन्शनि
स३१दिसंवर १८६७ साल

(Sd) C. F. M. Mundy, Colonel.

कर्नल

पोलिटिकलसेक्रेटर

बेवरा समानन्त ऐंश्रा मोसेसगढ़ी कानसीलं मीटिंगकीरोके जमारहे जवनाक थरिस लेखा पाखीरे हेरक मेंहजानकारी

मोसनजीलम्बर सन १८६७ ताल्लुकाई

चिठिका लम्बर नोरिल		जामकी तारीख		औरतोमेआ	श्रेणीहिंदा नाम	ओहदा और ऐजीनेन्ट	कलमकड़ी			बाघमारा हिंदा अंक			टेबिलकड़ी		
८०१	२जन	सन	९जन	सन	मेजरीबकीमकमडीन ९३	सनजाड़ेनी	सि० याहि दे०५मर्दो	२१	६	३				५९	७
	बरी	१८६७	बरी	१८६७	ऐजीमिन्सोटमरिन्ड्रेनबरी	हबीरसिंह	सि०ल०ब्हटमबीन्ट	९	५	४				८	८
						एकबीरसिंह	सि०व्य०ब्हट०बीन्ट	५३	६	५				५	९
						बीरेन्द्र	सि०ल०ब्हट०बीन्ट	५७	७	६				७	१०
						बीरा	सि०ल०ब्हट०बीन्ट	८	८	७				९	११
						मंजरीराम	सि०सब्हट्टबीन्ट	२५	९	८				११	१२
						एकराज सिंह	सी०ल०ब्हट०बीन्ट	२५	१०	९				१३	१३
						ब्रजनन्दि०	सि० ज०ब्हट०बीन्ट	१०	११	१०				१५	१४
						त्रिलोकसिंह	सि० ल०ब्ह०ब्हाल्ट	३३	१२	११				१७	१५
८०२	२७जन	सन	२४जन	सन	लण्डेनकानेर सप्लायर	अजयसिंह	सी० बीन्ट	२५	१३	१२				१९	१६
	बरी	१८६७	बरी	१८६७											
					ब्रजेन्ड ऐजीनियरिंग इंडस्ट्री	नारायनसिंह	सि० बीन्ट	२२	१४	१३				२१	१७
					बरी	अजयसिंह	सि० पेन निज ब्रानसन	३०	१५	१४				२३	१८
						मैनासिंह	सि०सब्हट्ट बीन्ट	१०	१६	१५				२५	१९
							छुट्टी मनाने गये हुए								
						सावनसिंह	सि०का०ब्हट्टजनरल		१७	१६				२७	२०
							ब्रह्मचारी सब्हट्ट								
						बुधारूसिंह	नासमझ छट्टजमादार	१	१८	१७				२९	२१
							मिला नहीं								
						ग्रुमानदा	नारयाब्हट जमादार	१	१९	१८				३१	२२
							मिला नहि								
८०५	७जन	सन	१७जन	राज	लेफ्लकनेलजेमाठनक	नाजलीवसडाक्टर	डाक्टर	आक्ट	१९	२०	१९				३९	२८
	बरी	१८६७	बरी	१८६७	नहीं १०ब्रिगेन नेटीलईनजेरी	बाबूसिंह	सि०	आक्ट	२१	२१	२०				४१	२९
८०६	११जन	सन	१७जन	सन	मेजरजेोहाइटकाकमानाड	हरबंसदत्त	सि०	को०१	१४	२२	२१				४३	३०
	बरि	१८६७	बरी	१८६७	माएवाएजानसन०	अनमोलबक्षनीयस	सि०	को०१	३०	२३	२२				४५	३१
						दुनीचासाकी	सि०	को०१	४०	२४	२३				४७	३२
						नासलोनार	सि०	को०१	४८	२५	२४				४९	३३
						सीधनिरबाया	सि०	को०१	३९	२६	२५				५१	३४
						तुलाराम गोरा	सि०	को०१	१९	२७	२६				५३	३५
						नवाबीलोनार	सि०	को०१	२	२८	२७				५५	३६
						सुनानसिंह	सि०	को०५	४८	२९	२८				५७	३७
									७१०	३७	३५	३५	३७	३९	७०९	

चिट्ठी कायम्बर तारीख			जाभाकी तारीख		जीष्ठसिंगीला	सीपीहीकालाम	पल्टनओरेजमेन्ट		आनामन्तहपेक्ष			हवैआ दोआगाया			हवैआह	
									६३२	१३	९	२५	११३	२	६०६	११
ल: ६	११जन	सन	२४जन	सन	मेजरजेराटाईल्लाकमा	दलबीरआत्रा	सि०	कों१	२०	११३	६	२०	११३	६	२०	११३
	वी	१८६७	वी	१८६७	डि४ ग्रारलोजीमेन्ट											
क० २	१जन	सन	२४जन	सन	कारनजीए फीसकमन्डि	यमधनसीवारा	सि०	को२	४१	३	१५				४१	३
	वी	१८६७	वी	१८६७	५जीमेन्ट नेटीवईनफेनटरी	हुसैनखा	सि०	को० ६	२०	११३	११				२०	११३
						धनीआखेहेला	सी०	को० ५	२०	११७	९				२०	११७
						द्विजपाल	सि०	को० ३	५५	११	.				५५	११
						भानसिंघदुसा	सि०	को० ८	४४	१७	१	४४	१७	१	..	..
						सिंघरूपसिंघ	सि०	को० ८	४८	११३	२				४८	११३
						लसकरी										
						सैयदखैराती	सि०	को० ६	४९	७	१				४९	७
						वलदेवसीघ	सि०	को० २	२९	११३	१०				२९	११३
						कालीचरन	सि०	को० ३	४८	११७					४८	११७
						जवरसिंघ	नासिक	को० १	६०	११७	५				६०	११७
						खुदाबकस	सि० ल० ३४७	को० ५	११	११३		११	११३			२
						प्रेमसिंघ	सि० ल० ४३५	को० ४	२२	११३					२२	११३
						रावन	सि० ल० ५०८	को० ८	२६	७	७				२६	७
						इलाहिबकस	सि० ल० ५०३	को० ८	४०	११३					४०	११३
						निहालसिंघ	सि० ल० ३५७	को० ४	११	११३		११	११३			
						अवतारसिंघ	हवलदार ल ६	को० ४	५३		९				५३	९
						संचितराम	सि० ल० ४६१	को० ३	११	११३	५				११	११३	५
						उमरखा	सि० ल० ४३१	को० ५	२०	११३	२				२०	११३	२
						बलराम	त्रसकर	को० ५	१२	११३	२				१२	११३	२
						धिनराजे	नेहत्तर	को० ८	२१	११३	४				२१	११३	४
ल०	चैई	सन	२३मै०	सन	मेजरसीवीगफ त्रमान्डिप	वाघाहुसैन	सवार		४१	११३	१				४१	११३	१
२०८		१८६७		१८६७	बंगालकवलवि											
फौ०	२१मे	सन	३०मे	सन	आफिसरकमान्डी १पनजाव	जमुनापरसाद	सवार		४३	७	५				४३	७	५
४१८		१८६७		१८६७	वकयरगरी											
ल०	१३मे	सन	३जन	सन	आफिस रकोमान्डिबंगाल	दत्ता	हवलदार ल० १		११२		५				११२	
		१८६७		१८६७	सपरसमहिनरी											
									५५१०	१७	५	३३८	३३	१०	४३२	१७

चिठिका नम्बर तारीख			जातकातारीख		जीवसेमीला	सिपहिकानाम	पदमीओजीमिक											
								४५१०	II)	५	११८	≡)	१०	८७३१	I)	१
ल०	१६से	१८६)	३७न		१८६७	ग्रफिशकननीगवंगालस	नोलासिंघ	नाईक	८२	III)	२			८२	III)	२
						सपस्ट ईनाईनरस	सिंघहीगदा	सिपाही	३१	=)	५			३१	=)	५
							सिंघबहादुरसहला	सि०	२८	III=)	१			२८	III=)	१
							रिणसिंघ	सि०	६	III=)				६	III=)	
							सिंघबहादुरसर	सि०	१८	III=)	१०			१८	III=)	१०
							सिंघदलीपसिंघ	सि०	८३	III)				८३	III)	
							एमसिंघ	सि०	३	II-)	७			३	II-)	७
							जंगजंग	सि०	३६					३६		
							नथीरी	तेघबहेन	१६	II=)	८			१६	II=)	८
							गरबिन	ई बहेन	१७	I=)	१			१७	I=)	१
							कुली	मेठकरपेनटर	१३	I=)				१३	I=)	
							मेचान	कारपेनटर	१८	II=)	३			१८	II=)	३
							लिंगसिंघ	सिपाही	२१	I=)	१			२१	I=)	१
							किरपालासिंघ	सि०	४७	I)	१०			४७	I)	१०
							सिंघा	सिंघाठ	४	-)	५			४	-)	५
							नवाहरसिंघ	सि०	५४	I-)				५४	I-)	

चिट्ठी का नम्बर तारीख			जारी करने की तारीख		जिस सेमीला	दिए जाने का काल	भेजे गए रुपये की संख्या				रुपये की किस्म			रुपये की रकम		
										६२८६	११	४	७१८	३	१०	५५८	१५	६
लंबर	२४ जुलाई	सन	३१ अक्टूबर	सन	मेजर जेरेमियह ब्लैकमन्डि ४	मनिआरपोन	सि०	को० ५		५६	१११	११				१६	१११	९
१४२	६	१८६७		१८६७	ग्रस्योजीलेन्ड													
	२२ फ्र	सन	२६ मार्च	सन	आफिसर कमन्डि ४ रेजिमेन्टने	देवीसिंघ	सि०	को० ५		४०	११	७				४०	१५	
३६	गत	१८६७	ल	१८६७	डिवेङ्गफनटरी	सित्तसिंघ	सि०	को० ५		८	३	१				८	३	
						मुलासिंघ	सि०	को० ५		३६	१११	२				३६	११	२
						जिबादा						२						२
लं०	४ सित	सन	२६ सित्त	सन	आफिसर कमन्डि २२ रिजल													
७२	बर	१८६७	बर	१८६७	नागोलजार्ड्रेजीमेन्ट	नानकसिंघ	सि० लं० ४३५	को० ४		१५७						१५७		
लं० ४	नवम्बर	सन	२१ नवं	सन	लफटनकानरडिडल राइफल													
		१८६७	२	१८६७	क्रामाडि ३ रेजीमेन्ट													
					पंजाबनेटीव इनफेनटरी	लालगुल	सि० लं० ९११	को० १		४०	१७	७				४०	१५	
						कालीसिंघ	सि०	को० १		२०	१५					२०	१५	
						फत्ते	सि० लं० १४७	को० १		२०	१७					२०	१५	
						सिंजा	लापता	को० १		३०		१५				३०		
						लिहालसिंघ	सि० लं० ३२०	को० २		४२	१७	२				४२	१५	२
						नाजि	नाईक लं० १२३	को० २		७९						७९		

चिठीकालमर तारीख			जामाकीतारीख		जीसेहमीना	लिखनेकानाम	मकामअरेजीमेन्ट			मालामत्तकीमेकदार			दस्तेमाही मेकदार			दस्तेमाह		
										२०५८	॥	३	४४८	॥	४	१९०		
ल० १	१जन	सन	२४जन	सन	अरनेजीतेगिचकमांडि	कालकासिंघ	लि०		को० १	३०	॥	५				३०		
	वरी	१८६७	वरी	१८६९	२रेजीमेन्टनेटीवइन्फेन्टरी	मोलासिंघ	लि०		को० ८	९४	॥	९	९५	॥	९	००		
						हमनामपाठ	लि०		को० २	८	॥	?				८		
						सिवराम	लि०		को० ३	१४	॥	४				३६	॥	२
						रामाराम	लि०		को० ५	९३	॥	२						
						हुलासिंघ	लि०		को० ७	२३	॥	३						
						हेमसिंघ	लि०		को० ८	३२	॥	३						
						सिवदयालसिंघ	लि०		को० ९	४४	॥	५				२५१		
						हवीलदार	नायक		को० ५	२१	॥							
ल० २	१८ज	सन	२५जन	सन	मेजरडिनकमकमांडिंग२रीज	रामसिंघ	लि०	ल० १६०	को० १	४८						४०	॥	
	नवरी	१८६७	वरी	१८६७	रेजीमेन्ट	जवारामसर	लि०	ल० २५९	को०	२	॥	५						
										७								
ल०१५४	१३ज	सन	२फेर	सन	मेजरडिनि० अहमदाबादमांडि	रामसिंघ	जमादार											
	नवरी	१८६७	वरी	१८६७														
					पिलावमोनटेनवेंडी	ननकू	जमादार			१०		७						
						नत्थी	मोलिरि			२५		७						
						मंगा	जमादार			५५		७						
						कालु	जमादार											
						बाहरी				२२२		७						
ल०२५	२फेर	१८६७	२८फेब	सन	लफ्टनकारनलडुईस्लानी	पूरनिआरवा	लि०	ल० ८८१	को० २	६०		८						
	वरी		रीव	१८६७	लामाडि ५गोरखारेजिमेन्ट	अलियनमुरंग	लि०	ल० ८१९	को० ६	२३		८						
						रतीआन	लि०	ल० ८८	को० ७	५०		८						
						रैटेनान	लि०	ल० ८२३	को० ७	१०		८						
						लालु	लि०	ल० ८७	को० ८	२०		७						
	१जान	सन	२२फेर	सन	कप्तेनरीपलीआमांडिंग	ईजेवीनसिंघ	लि०	ल० २०८७	को० ४	४		७						
	वरी	१८६७	वरी	१८६७	६ठ उईग २२रेजीमेन्टनेटिव इनफेन्टरी													
१फर	सन		२२फेर	सन	मेजरन्नारसिंहोवाइडीगंसकमांडि	जवेरिराम	लि०	ल० ५११	को० ६	५५								
वरी	१८६७		वरी	१८६७	लफ्टबेडिक२२रेजीमेन्टनेटिव इनफेन्टरी	देवनबिक्रम	लि०	ल० ७२१	को० ७	४		७						
										२५९०		७	८					

स्थितिकालस्य तारीख		ग्रामकीलना वेश		जीवरेषि टा	हिमक्रिकालानं	पक्षीचीरेजीमेन		क्रान्तमानरेखा			क्रमसादिरा लिखा			स्थैर्य	
	१फर	सन	२२मार	सन	मेजरग्रान्तिनाद्रिडेकना	क्राउध्याराय	कि० ल० ३१२	को० ७	२	११	७	५७१	१	४	३३५
	मि	१८६७	वरि	१८६७	डिलफ०उथिम २२ईजीमेन	मेमानरोंत्र	कि० ल० ५१०	को० ८	११		२				३६
					मेजिवइनोन्ध्रि										
ल० १	२फर	सन	२७मार	सन	कमानरेयलीडलममाद्रि	रेखानज्ञान		ल्यलकठल० १	६	७					३६
	वरि	१८६७	ग्रि	१८६७	संजालनद्रिमेजडवरि	तपत्र		ल्यागठर	३	११					२
						बीथी		ल्यालकठल० ३			८				
						बृजाद्रि		ल्यालवठल० १	५	७					
						नातारीन		ग्रायकठल० २	६	११	१०				२५१
ल० ६	१फ	सन	२७मार	सन	मेजरोसायिकृष्णलन्ध्रा	ज्यालजा		नोरेया १	को० १	१०	११	२			४०
	फरि	१८६८	वरि	१८६१	द्रि ३३ईजीमेन ज्यालालद्रि	फ्रेन्ड		सिन्द्रि	को० १	७	११	७			७
					डेनकन्ध्रि	हरिजन		कि०	को० १	२२	७	८			१६
						विज्ञान		कि०	को० १	७	११	७			७
						अनीज		कि०	को० १	५	११	६			५